

## Top 25 Case Advocacy Issues for Fiscal Year 2013 by TAMIS\* Receipts

Issue Code	Description	FY 2013 Case Receipts
425	Identity Theft	57,929
045	Pre-Refund Wage Verification Hold	26,136
315	Unpostable or Reject	17,045
63x – 640	Earned Income Tax Credit	11,980
330	Processing Amended Return	10,441
71x	Levies (Including Federal Payment Levy Program)	8,829
310	Processing Original Return	8,714
340	Injured Spouse Claim	8,021
620	Reconsideration of Audits and Substitute for Return under IRC § 6020(b)	7,527
610	Open Audit (Not EITC)	6,734
060	IRS Offset	4,992
020	Expedite Refund Request	4,584
670	Closed Automated Underreporter	3,923
75x	Installment Agreements	3,916
090	Other Refund Inquiries/Issues	3,900
040	Returned or Stopped Refunds	3,382
72x	Liens	3,147
540	Civil Penalties (Other than Trust Fund Recovery Penalties)	2,739
520	Failure to File Penalty and/or Failure to Pay	2,702
790	Other Collection Issues	2,610
460	Application for Exempt Status	2,519
010	Lost or Stolen Refunds	2,368
675	Combined Annual Wage Reporting/Federal Unemployment Tax Act (CAWR/FUTA)	2,328
660	Open Automated Underreporter	2,326
390	Other Document Processing Issues	2,232
Total Top 25 Receipts		211,024
Total TAS Receipts		244,956

\* Taxpayer Advocate Management Information System

## Acronym Glossary — Annual Report to Congress 2013

Acronym	Definition
AARS	Appeals Account Resolution Specialist
ABA	American Bar Association
ACA	Affordable Care Act
ACDS	Appeals Centralized Database System
ACH	Automated Clearinghouse
ACM	Appeals Case Memoranda
ACS	Automated Collection System
ACSS	Automated Collection System Support
ACTC	Additional Child Tax Credit or Advance Child Tax Credit
ADA	Americans With Disabilities Act
ADR	Alternative Dispute Resolution or Address Research System
AEITC	Advanced Earned Income Tax Credit
AGI	Adjusted Gross Income
AIA	Anti-Injunction Act
AICPA	American Institute of Certified Public Accountants
AIS	Automated Insolvency System
AIQ	(IRS Office of) Advisory, Insolvency and Quality
AJAC	Appeals Judicial Approach and Culture
AJCA	American Jobs Creation Act of 2004
AIMS	Audit Information Management System
ALE	Allowable Living Expenses
ALS	Automated Lien System
AM	Accounts Management
AMS	Accounts Management System
AMT	Alternative Minimum Tax
AMTAP	Accounts Management Taxpayer Assurance Program
AMTI	Alternative Minimum Tax Income
ANMF	Automated Non Master File
ANPR	Advance Notice of Proposed Rulemaking
AO/SO	Appeals or Settlement Officer
AOIC	Automated Offer In Compromise
APA	American Payroll Association or Administrative Procedure Act
APO/FPO	Army Post Office/Fleet Post Office
APS	Appeals Processing Service
AQC	Automated Questionable Credits
AQMS	Appeals Quality Management System
AQR	Automated Questionable Refund

Acronym	Definition
ARAP	Accelerated Revenue Assurance Program
ARC	Annual Report to Congress
ARI	Appeals Referral Investigation
ARRA	America Recovery and Reinvestment Act
ASA	Average Speed of Answer
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ATAO	Application for Taxpayer Assistance Order
ATFRS	Automated Trust Fund Recovery System
ATIN	Adoption Taxpayer Identification Number
ATP	Abusive Transaction Program
AUR	Automated Underreporter
AWSS	Agency Wide Shared Services
BIR	Bureau of Internal Revenue
BMF	Business Master File
BOSS	Bond and Option Sales Strategy
BNA	Bureau of National Affairs
BPR	Business Performance Review
BRTF	Business Returns Transaction File
BSA	Bank Secrecy Act
BTA	Board of Tax Appeals
CAA	Certifying Acceptance Agent
CADE2	Customer Account Data Engine 2
CAF	Centralized Authorization File
CAP	CAWR Automated Program
CARE	Customer Assistance, Relationships & Education
CAS	Customer Account Services
CAWR	Combined Annual Wage Reporting
CBO	Congressional Budget Office
CBPP	Center on Budget & Policy Priorities
CBRS	Currency & Banking Retrieval System
CC	Chief Counsel (Office of)
CCB	Check Claims Branch
CCISO	Cincinnati Centralized Innocent Spouse Operation
CCP-LU	Centralized Case Processing
CDP	Collection Due Process
CDPTS	Collection Due Process Tracking System
CDE	Compliance Data Environment
CDW	Compliance Data Warehouse
CEAP	Correspondence Examination Assessment Project

Acronym	Definition
CEAS	Correspondence Examination Automation Support
CFf	Collection Field Function
CFIF	Check Forgery Insurance Fund
CI	Criminal Investigation (Division)
CIP	Compliance Initiative Project
CIS	Correspondence Imaging System
CJEs	Critical Job Elements
CLD	Communications, Liaison and Disclosure
CNC	Currently Not Collectible
COBRA	Consolidated Omnibus Budget Reconciliation Act
CODI	Cancellation Of Debt Income
COIC	Centralized Offer In Compromise
COTR	Contract Officer Technical Representative
CONOPS	Concept of Operations
CPAT	Compliance Post Adjustment Team
CPE	Continuing Professional Education
CPS	Collection Process Study
CQMS	Collection Quality Management System
CRIS	Compliance Research Information System
CSCO	Compliance Services Collection Operations
CSED	Collection Statute Expiration Date
CSI	Campus Specialization Initiative
CSO	Communications and Stakeholder Outreach
CSR	Customer Service Representative
CTC	Child Tax Credit
DA	Disclosure Authorization
DAC	Disability Access Credit
DART	Disaster Assistance Review Team
DATC	Doubt As To Collectibility
DATL	Doubt As To Liability
DCI	Data Collection Instrument
DD	Direct Deposit
DDb	Dependent Data Base
DDIA	Direct Deposit Installment Agreement
DDP	Daily Delinquency Penalty
DFO	Designated Federal Official
DHS	Department of Homeland Security
DI	Desktop Integration or Debt Indicator
DIF	Discriminant Income Function
DJA	Declaratory Judgment Act
DLN	Document Locator Number
DMF	Death Master File
DNS	Domain Name Server

Acronym	Definition
DOD	Department of Defense
DOJ	Department of Justice
DoMA	Defense of Marriage Act
DPC	Designated Payment Code
DSO	Designated School Official
EA	Enrolled Agent
EAC	Examination Activity Code
EAJA	Equal Access to Justice Act
EAR	Electronic Account Resolution
EBE	Employee Business Expense
EBT	Electronic Benefits Transfer
ECS	Enterprise Collections Strategy
EGTRRA	Economic Growth and Tax Relief Reconciliation Act (of 2001)
EFDS	Electronic Fraud Detection System
EFS	Enterprise Fax Storage
EFTPS	Electronic Federal Tax Payment System
EFW	Electronic Funds Withdrawal
EIC	Earned Income Credit
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
ELMS	Enterprise Learning Management System
ELS	Electronic Lodgment Service
ERIS	Enforcement Revenue Information System
EO	Exempt Organization
EP	Employee Plans
EQRS	Embedded Quality Review System
ERIS	Enforcement Revenue Information System
ERO	Electronic Return Originator
ERISA	Employee Retirement Income Security Act
ERSA	Employee Retirement Savings Account
ES	Estimated Tax Payments
ESA	Economic Stimulus Act
ESC	Executive Steering Committee
ESL	English as a Second Language
ESOP	Employee Stock Ownership Plan
ESP	Economic Stimulus Payment
ETA	Effective Tax Administration
ETACC	Electronic Tax Administration Advisory Committee
ETARC	Electronic Tax Administration and Refundable Credits
ETLA	Electronic Tax Law Assistance
FA	Field Assistance

Acronym	Definition
FAFSA	Free Application for Financial Student Aid
FATCA	Foreign Account Tax Compliance Act
FBAR	Foreign Bank Account Report
FBU	Federal Benefits Unit
FCR	Federal Case Registry
FCRA	Fair Credit Reporting Act
FDCPA	Fraud Detection Center
FDIC	Federal Deposit Insurance Corporation
FEIE	Foreign Earned Income Exclusion
FEMA	Federal Emergency Management Agency
FFI	Foreign Financial Institution
FFCD	Future Field Collection Design
FFFF	Free File Fillable Forms
FICA	Federal Insurance Contribution Act
FIFO	First In, First Out
FIRPTA	Foreign Investment in Real Property Tax Act
FMV	Fair Market Value
FMS	Financial Management Service
FOIA	Freedom Of Information Act
FPAA	Final Partnership Administrative Adjustment
FPLP	Federal Poverty Level
FPLP	Federal Payment Levy Program
FRA	Federal Records Act
FSLA	Fair Labor Standards Act
FSA	Facilitated Self-Assistance
FSRP	Facilitated Self-Assistance Research Project
FTA	First-Time Abatement or Federal Tax Application
FTC	Federal Trade Commission or Foreign Tax Credit
FTD	Federal Tax Deposit or Failure To Deposit
FTE	Full-Time Equivalent
FTF	Failure To File
FTHBC	First-Time Homebuyer Credit
FTI	Federal Tax Information
FTL	Federal Tax Lien
FTP	Failure To Pay
FTS	Fast Track Settlement
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
GCM	General Counsel Memorandum
GLD	Governmental Liaison and Disclosure
GO	Government Entities
GAO	Government Accountability Office or General Accounting Office

Acronym	Definition
HCTC	Health Coverage Tax Credit
IA	Installment Agreement
IAT	Integrated Automation Technologies
IBC	International Business Compliance
IBTF	In Business, Trust Fund
ICAS	Internet Customer Account Services
ICMM	International Compliance Management Model
ICP	Integrated Case Processing
ICS	Integrated Collection System
IDAP	IDRS Decision Assisting Program
IDM	International Data Management
IDRM	Information Reporting and Document Matching
IDFP	IRS Directory for Practitioners
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IDT	Identity Theft
IFC	International Finance Corporation
IGRA	Indian Gaming Regulatory Act
IITA	International Individual Taxpayer Assistance Team
IMD	Internal Management Document
IMF	Individual Master File
IMRS	Issue Management Resolution System
IP	Internet Protocol
IPM	Integrated Production Model
IPO	ITIN Program Office
IPOC	International Planning and Operations Council
IP PIN	Identity Protection Personal Identification Number
IPSU	Identity Protection Specialized Unit
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRDM	Information Reporting Document Matching
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Returns Processing
IRPTR	Information Returns Processing Transcript Requests
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
IRSN	Internal Revenue Service Number
ITA	Interactive Tax Assistance
ITAAG	Identity Theft Assessment and Action Group
ITAR	Identity Theft Assistance Request
ITG	Indian Tribal Government

Acronym	Definition
ITIN	Individual Taxpayer Identification Number
IVO	Integrity Verification Operations
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
LB&I	Large Business and International Operating Division
LCCI	Last Chance Compliance Initiative
LCTU	Large Corporation Technical Unit
LEM	Law Enforcement Manual
LEP	Limited English Proficiency
LIF	Low Income Filter
LIHTC	Low Income Housing Tax Credit
LILO	Lease-In Lease-Out
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LLP	Limited Liability Partnership
LOS	Level of Service
LP	Limited Partnership
LSB	Language Services Branch
LTA	Local Taxpayer Advocate
M&P	Media and Publications
MAGI	Modified Adjusted Gross Income
MEC	Minimal Essential Health Coverage
MFDR	Mortgage Forgiveness Debt Relief Act
MFT	Master File Transaction
MIRSA	My IRS Account Application
MITS	Modernization and Information Technology Services
MLI	Multilingual Initiative or Most Litigated Issue
MWP	Making Work Pay Credit
NAEA	National Association of Enrolled Agents
NCOA	National Change of Address
NEH	Non-Economic Hardship
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NOD	Notice of Deficiency
NQRS	National Quality Review System
NRP	National Research Program
NTA	National Taxpayer Advocate
NTIS	National Technical Information Service
OAR	Operations Assistance Request
OD	Operating Division
OIC	Offer in Compromise

Acronym	Definition
OECD	Organisation for Economic Co-Operation and Development
OLS	(IRS Office of) Online Services
OMB	Office of Management and Budget
OMM	Operation Mass Mail
OPERA	Office of Program Evaluation, Research, & Analysis
OPI	Office of Penalty and Interest Administration or Over the Phone Interpreter
OSI	Office of Servicewide Interest
OPR	Office of Professional Responsibility
OSP	Office of Servicewide Penalties
OTA	Office of Tax Analysis
OTBR	Office of Taxpayer Burden Reduction
OTC	Office of Taxpayer Correspondence
OTP	Office of Tax Policy
OUO	Official Use Only
OVC	Office for Victims of Crime
OVC	Offshore Voluntary Compliance Initiative
OVD	Offshore Voluntary Disclosure
OVDI	Offshore Voluntary Disclosure Initiative
OVDP	Offshore Voluntary Disclosure Program
PC	Project Code
PCA	Private Collection Agency
PCAOB	Public Company Accounting Oversight Board
PCI	Potentially Collectible Inventory
PDC	Private Debt Collection
PEO	Professional Employer Organization
PFA	Pre-Filing Agreement
PGLD	Privacy, Governmental Liaison and Disclosure (Office of)
PGP	Priority Guidance Plan
PIC	Primary Issue Code
PNI	Potential New Inventory
PLR	Private Letter Ruling
POA	Power of Attorney
POL	Period of Limitations
PPBR	Printing and Postage Budget Reduction
PPIA	Partial Payment Installment Agreement
PPS	Practitioner Priority Service
PRA	Paperwork Reduction Act
PRP	Problem Resolution Program
PSC	Philadelphia Service Center
PSP	Payroll Service Provider

Acronym	Definition
PREA	Premature Referral and Acceptance
PTIN	Preparer Tax Identification Number
PTSD	Post Traumatic Stress Disorder
PY	Processing Year
QBU	Qualified Business Unit
QETP	Questionable Employment Tax Practices
QRP	Questionable Refund Program
RA	Revenue Agent or Reporting Agent
RCA	Reasonable Cause Assistant
RCP	Reasonable Collection Potential
RGS	Report Generating Software
RICS	Return Integrity and Correspondence Services
RO	Revenue Officer or Responsible Officer
ROFT	Record of Federal Tax Liability
ROI	Return on Investment
ROTORS	Records of Tax Enforcement Results
RPS	Revenue Protection Strategy
RPVP	Return Preparer Visitation Program
RRA 98	(Internal Revenue Service) Restructuring and Reform Act of 1998
RPC	Return Preparer Coordinator
RPO	Return Preparer Office
RPS	Revenue Protection Strategy
RPP	Return Preparer Program
RRP	Return Review Program
RSED	Refund Statute Expiration Date
RTTS	Real-Time Tax System
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SBA	Small Business Administration
SBDC	Small Business Development Center
SB/SE	Small Business/Self Employed Operating Division
SEC	Securities and Exchange Commission
SEP	Special Enforcement Program
SERP	Servicewide Electronic Research Program
SEVP	Student and Exchange Visitor Program
SFR	Substitute for Return
SL	Stakeholder Liaison
SLA	Service Level Agreement
SMP	Secure Messaging Portal
SMS	Secure Messaging System
SNOD	Statutory Notice of Deficiency
SO	Settlement Officer

Acronym	Definition
SOI	Statistics of Income
SP	Submission Processing
SPC	Submission Processing Center(s)
SPDER	Office of Servicewide Policy, Directives, and Electronic Research
SPEC	Stakeholder Partnerships, Education & Communication
SPOC	Single Point of Contact
SSA	Social Security Administration
SSI	Supplemental Security Income
SSMC	Services, Support and Modernization Committee
SSN	Social Security Number
STC	Student Tax Clinic
STO	Student Tuition Organization
SVC	Stored Value Card
TAB	Taxpayer Assistance Blueprint
TAC	Taxpayer Assistance Center
TACT	Taxpayer Communications Taskgroup
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TAMRA	Technical and Miscellaneous Revenue Act (of 1988)
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCE	Tax Counseling for the Elderly
TDA	Taxpayer Delinquent Account
TDRA	Tip Rate Determination Agreement
TDI	Taxpayer Delinquent Investigation
TE	Tax Examiner or Tax Exempt
TEFRA	Tax Equity and Fiscal Responsibility Act of 1982
TEC	Taxpayer Education and Communication
TE/GE	Tax Exempt & Government Entities Operating Division
TEFRA	Tax Equity and Fiscal Responsibility Act
TFP	Tax Forms & Publications
TFRP	Trust Fund Recovery Penalty
TGR	Total Gross Receipts
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number

Acronym	Definition
TIPRA	Tax Increase Prevention and Reconciliation Act (of 2005)
TOP	Treasury Offset Program
TOS	Terms of Service
TPE	Taxpayer Education
TPI	Total Positive Income
TPNC	Taxpayer Notice Code
TPP	Third-Party Payer or Taxpayer Protection Program
TPPA	Third Party Payroll Agent
TPU	Taxpayer Protection Unit
TRA	Tax Reform Act
TRHCA	Tax Relief and Health Care Act (of 2006)
TTB	(Alcohol and Tobacco) Tax and Trade Bureau
TY	Tax Year
UAA	Undeliverable As Addressed
UAL	Uniform Acknowledgement Letter
UCR	Uniform Call Routing
UDOC	Uniform Definition of a Child
ULC	Universal Location Code

Acronym	Definition
UOU	Universal Postal Union
URF	Unidentified Remittances File
URP	Underreporter
USPS	United States Postal Service
USPTO	United States Patent and Trademark Office
UWR	Uniform Work Request
VAT	Value Added Tax
VCP	Voluntary Compliance Program
VFTF	Virtual Face-to-Face
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
VTO	Virtual Translation Office
W3C	World Wide Web Consortium
W & I	Wage and Investment Operating Division
WFTRA	Working Families Tax Relief Act
WIRA	Wage and Investment Research & Analysis
WO	Whistleblower Office
XSF	Excess Collection File

**Table 1: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Abarca v. Comm'r</i> , T.C. Memo. 2012-245	6662(b)(1) — TP acted negligently for failing to maintain adequate records to substantiate Schedule C and Schedule E deductions	Yes	IRS
<i>Albright v. Comm'r</i> , T.C. Memo. 2013-9	6662(b)(1) & (2) — TP substantially understated income tax by failing to include proceeds from sale of home in gross income; underpayment due to changes in capital loss carryovers and technical adjustments did not establish TP's negligence	Yes	Split
<i>Armstrong v. Comm'r</i> , 139 T.C. 468 (2012)	6662(b)(1) — TPs (H&W) acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment	Yes	TP
<i>Ashmore v. Comm'r</i> , T.C. Memo. 2013-137	6662(b)(2) — TP substantially understated income tax by failing to include in gross income money earned and stated on one of three W-2s	Yes	IRS
<i>Au v. Comm'r</i> , 482 F. App'x 289 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-247	6662(b)(1) — TPs (H&W) acted negligently by improperly deducting gambling losses against ordinary income, rather than against gambling winnings	Yes	IRS
<i>Bartlett v. Comm'r</i> , T.C. Memo. 2012-254	6662(b)(2) — TP substantially understated income tax by failing to include in gross income the proper amount of taxable pension income; reliance on TurboTax did not constitute reasonable cause	Yes	IRS
<i>Beach v. Comm'r</i> , T.C. Summ. Op. 2012-81	6662(b)(1) — TP acted negligently by failing to include insurance proceeds in the calculation of casualty loss	Yes	IRS
<i>Bell v. Comm'r</i> , T.C. Summ. Op. 2013-20	6662(b)(2) — TP substantially understated income tax by failing to substantiate deduction for charitable contribution	Yes	IRS
<i>Bernard v. Comm'r</i> , T.C. Memo. 2012-221	6662(b)(1) — TPs (H&W) acted negligently by failing to include in gross income distributions from IRA	Yes	IRS
<i>Bishop v. Comm'r</i> , T.C. Memo. 2013-98	6662(b)(2) — TP substantially understated income tax by failing to substantiate an improperly claimed bad debt deduction	No	IRS
<i>Blackwood v. Comm'r</i> , T.C. Memo. 2012-190	6662(b)(2) — TPs (H&W) acted with reasonable cause and in good faith in reliance on competent tax preparer with respect to the disallowed exclusion of settlement payment in gross income	No	TP
<i>Bond v. Comm'r</i> , T.C. Memo. 2012-313	6662(b)(1) — TP acted negligently by failing to substantiate deductions and deducting personal expenses as business expenses	Yes	IRS
<i>Brady v. Comm'r</i> , T.C. Memo. 2013-1	6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income dividend proceeds and social security benefits; penalty for failure to provide CPA with Form 1099-DIV; no penalty for understatement of social security benefits because of reasonable reliance on tax preparer	Yes	Split
<i>Brennan v. Comm'r</i> , T.C. Memo. 2012-209, appeal docketed, No. 13-72437 (9th Cir. July 11, 2013)	6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income their distributive shares of capital gains income from LLC's sale of assets	No	IRS
<i>Brown v. Comm'r</i> , 693 F.3d 765 (7th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-83	6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income money earned in excess of investment in life insurance upon cancellation of policy	No	IRS



Table 1: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Burton v. Comm'r</i> , T.C. Summ. Op. 2012-72	6662(b)(1) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment	No	TP
<i>Callahan v. Comm'r</i> , T.C. Memo. 2013-131	6662(b)(1) — TPs (H&W) acted negligently by failing to include in gross income capital gains and discharge of indebtedness income from the sale of homes	No	IRS
<i>Calloway v. Comm'r</i> , 691 F.3d 1315 (11th Cir. 2012) <i>aff'g</i> 135 T.C. 26 (2010)	6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income gains from the sale of securities	No	IRS
<i>Carlebach v. Comm'r</i> , 139 T.C. 1 (2012)	6662(b)(1) & (b)(2) — TPs (H&W) acted negligently by failing to make a reasonable attempt to comply with tax laws when claiming child tax credits and child care credits	No	IRS
<i>Carr v. Comm'r</i> , T.C. Summ. Op. 2013-3	6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income payment in settlement claim against H's former employer	Yes	IRS
<i>Cherry v. Comm'r</i> , T.C. Memo. 2013-3	6662(b)(1) — TP acted negligently by failing to include in gross income deposits into bank account	Yes	IRS
<i>Chiavacci v. Comm'r</i> , T.C. Summ. Op. 2012-63	6662(b) (2) — TP substantially understated income tax by failing to make a reasonable attempt to comply with tax laws when deducting alimony payments	No	IRS
<i>Chien v. Comm'r</i> , T.C. Memo. 2012-277	6662(b)(1) & (2) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment	No	TP
<i>Chow v. Comm'r</i> , 481 F. App'x 406 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-48, cert. denied, 133 S. Ct. 1304 (2013)	6662(b)(1) — TP acted negligently by improperly deducting gambling losses against ordinary income, rather than against gambling winnings	Yes	IRS
<i>Cole v. Comm'r</i> , T.C. Summ. Op. 2013-34	6662(b)(1) — TPs (H&W) acted negligently by failing to substantiate deduction for casualty loss; reliance on preparers not reasonable when TPs didn't review returns with preparers	Yes	IRS
<i>Crispin v. Comm'r</i> , 708 F.3d 507 (3d Cir. 2013) <i>aff'g</i> T.C. Memo. 2012-70, <i>petition for cert. filed</i> , No. 13-99 (July 23, 2013)	6662(b)(2) — TP substantially understated income tax by failing to substantiate deduction for artificial loss from a Custom Adjustable Rate Debt Structure (CARDS) transaction	No	IRS
<i>Cung v. Comm'r</i> , T.C. Memo. 2013-81	6662(b)(2) — TP substantially understated income tax by failing to include in gross income lawsuit settlement proceeds	Yes	IRS
<i>Daniel-Berhe v. Comm'r</i> , T.C. Summ. Op. 2013-33	6662(b)(1) — TP made a good faith effort to substantiate deductions for unreimbursed employee business deductions and had a genuine misunderstanding of the tax code	Yes	TP
<i>Diaz v. Comm'r</i> , T.C. Memo. 2012-241	6662(b)(1) — TP acted negligently by failing to include in gross income gains from the sale of real property	Yes	IRS
<i>Diaz v. Comm'r</i> , T.C. Memo. 2012-280	6662(b)(1) & (2) — TPs (H&W) substantially understated income tax by failing to include in gross income proceeds from an international organization; TP acted negligently by failing to file a Schedule SE or pay self-employment tax; reliance on AARP volunteer not reasonable or in good faith when TPs failed to provide necessary and accurate information	No	IRS
<i>Doolittle v. Comm'r</i> , T.C. Summ. Op. 2012-103	6662(b)(1) & (b)(2) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment	Yes	TP
<i>Eriksen v. Comm'r</i> , T.C. Memo. 2012-194	6662(b)(1) — TP acted negligently by failing to substantiate deduction for unreimbursed employee expenses	No	IRS

Table 1: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Figueres v. Comm’r</i> , T.C. Memo. 2012-296	6662(b)(1) — TP acted negligently by improperly deducted gambling losses against ordinary income, rather than against gambling winnings; no penalty for improperly claimed recovery rebate credit, because it was not an amount shown on the return	Yes	Split
<i>Flood v. Comm’r</i> , T.C. Memo. 2012-243	6662(b)(1) & (2) — TP’s (H&W) acted with reasonable cause and in good faith in believing real estate lots sold and donated were capital assets; other underpayments were the result of negligence	Yes	Split
<i>Francis v. Comm’r</i> , T.C. Summ. Op. 2012-79	6662(b)(2) — TP’s (H&W) substantially understated income tax by failing to include in gross income proceeds from an award for wrongful denial of military promotion	Yes	IRS
<i>Gaggero v. Comm’r</i> , T.C. Memo. 2012-331	6662(b)(2) — TP acted with reasonable cause and in good faith in relying on a competent tax professional	No	TP
<i>Giovacchini, Estate of v. Comm’r</i> , T.C. Memo. 2013-27	6662(b)(2) — TP acted with reasonable cause and in good faith in relying on a competent tax professional	No	TP
<i>Gluckman v. Comm’r</i> , T.C. Memo. 2012-329, appeal docketed, No. 13-761 (2d Cir. Mar. 1, 2013)	6662(b) (2) — TP’s (H&W) substantially understated income tax by failing to include in gross income the value of two cash value life insurance policies	No	IRS
<i>Gould v. Comm’r</i> , 139 T.C. 418 (2012), appeal docketed, No. 13-1851 (4th Cir. July 5, 2013)	6662(b)(2) — TP substantially understated income tax by failing to substantiate deductions for net operating loss and capital loss	Yes	IRS
<i>Gray v. Comm’r</i> , T.C. Summ. Op. 2013-30	6662(b)(1) — TP acted negligently by failing to substantiate dependency exemption deduction, child tax credit, and head of household filing status	Yes	IRS
<i>Gunkle v. Comm’r</i> , T.C. Memo. 2012-305, appeal docketed, No. 13-60245 (5th Cir. Apr. 12, 2013)	6662(b)(2) — TP substantially understated income tax by failing to substantiate deduction for charitable gift and failed to include in gross income amounts paid by purported church for personal living expenses	No	IRS
<i>Gustashaw v. Comm’r</i> , 696 F.3d 1124 (11th Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-195	6662(b)(1) — TP’s (H&W) acted negligently by failing to substantiate deduction for artificial loss from a CARDS transaction	No	IRS
<i>Hargreaves v. Comm’r</i> , T.C. Summ. Op. 2013-37	6662(b)(1) — TP’s (H&W) acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment	Yes	TP
<i>Hassanipour v. Comm’r</i> , T.C. Memo. 2013-88	6662(b)(2) — TP’s (H&W) substantially understated income tax by failing to substantiate deductions for losses on real estate income; calendars were insufficient to show the income was non-passive	No	IRS
<i>Hoang v. Comm’r</i> , T.C. Memo. 2013-127	6662(b)(1) & (2) — TP’s substantially understated income tax by failing to include in gross income capital gains	Yes	IRS
<i>Jarvis v. Comm’r</i> , T.C. Summ. Op. 2013-11	6662(b)(1) — TP acted negligently by failing to include in gross income proceeds from life insurance policy	Yes	IRS
<i>Kerman v. Comm’r</i> , 713 F.3d 849 (6th Cir. 2013), <i>aff’g</i> T.C. Memo. 2011-54, petition for cert. filed, No. 13-387 (Sept. 23, 2013)	6662(b)(2) — TP’s (H&W) substantially understated income tax by failing to substantiate deduction for artificial loss from a CARDS transaction	No	IRS
<i>Kramer v. Comm’r</i> , T.C. Memo. 2012-192	6662(b)(1) — TP’s (H&W) acted negligently by failing to include in gross income all wages for the tax year	Yes	IRS
<i>Langley v. Comm’r</i> , T.C. Memo. 2013-22	6662(b)(1) — TP’s (H&W) acted negligently by failing to substantiate deduction for dependency exemption and education credit for daughter	Yes	IRS

Table 1: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Martin v. Comm'r</i> , T.C. Summ. Op. 2012-126	6662(b)(2) — TP (H&W) substantially understated income tax by failing to substantiate deductions for children and theft loss	Yes	IRS
<i>Mayer v. Comm'r</i> , T.C. Summ. Op. 2013-39	6662(b)(2) — TP (H&W) substantially understated income tax by failing to include in gross income proceeds from a 401(k) hardship withdrawal	No	IRS
<i>McAllister v. Comm'r</i> , T.C. Memo. 2013-96	6662(b)(2) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment	Yes	TP
<i>Minnick v. Comm'r</i> , T.C. Memo. 2013-345, appeal docketed, No. 13-73234 (9th Cir. Sept. 16, 2013)	6662(b)(1) — TP (H&W) acted negligently in determining whether grant of a conservation easement gave rise to a charitable contribution deduction; TP failed to solicit advice from a tax professional	No	IRS
<i>Mogbo v. Comm'r</i> , T.C. Summ. Op. 2013-16	6662(b)(1) — TP (H&W) acted negligently by failing to include in gross income wages and retirement distribution; H failed to substantiate real estate expenses	Yes	IRS
<i>Morales v. Comm'r</i> , T.C. Memo. 2013-192	6662(b)(1) — TP acted negligently by failing to make a reasonable attempt to comply with tax laws when claiming the first-time homebuyer credit	Yes	IRS
<i>Mui v. Comm'r</i> , T.C. Memo. 2013-83	6662(b) (2) — TP substantially understated income tax by failing to include in gross income certain items; TP failed to establish the tax preparer was a competent professional	No	IRS
<i>Neff v. Comm'r</i> , T.C. Memo. 2012-244	6662(b)(2) — TP (H&W) acted with reasonable cause and in good faith in relying on a competent tax professional	No	TP
<i>Newell v. Comm'r</i> , T.C. Summ. Op. 2012-57	6662(b)(2) — TP (H&W) acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment-misstatement of deduction for moving expenses	No	TP
<i>Noz v. Comm'r</i> , T.C. Memo. 2012-272	6662(b)(2) — TP (H&W) acted with reasonable cause and in good faith in relying on a competent tax professional	No	TP
<i>Patel v. Comm'r</i> , 138 T.C. 395 (2012)	6662(b)(1) & (2) — TP (H&W) acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment	Yes	TP
<i>Peek v. Comm'r</i> , 140 T.C. No. 12 (2013)	6662(b)(1) & (2) — TP (H&W) substantially understated income tax in one year and in the following year acted negligently by failing to include in gross income capital gains on sale of securities; no reasonable cause for relying on advice of the promoter	No	IRS
<i>Pollard v. Comm'r</i> , T.C. Memo. 2013-38, appeal docketed, No. 13-9001 (10th Cir. May 8, 2013)	6662(b)(2) — TP substantially understated income tax by failing to substantiate deduction for charitable contribution	No	IRS
<i>Riether v. United States</i> , 2012 WL 6934116 (D. N.M. 2012)	6662(b)(2) — TP (H&W) substantially understated income tax by failing to substantiate deduction for theft loss of medical equipment; TP failed to provide necessary and accurate information to tax professional	No	IRS
<i>Rogers v. Comm'r</i> , T.C. Memo. 2013-77, appeal docketed, No. 13-1241 (D.C. Cir. Aug. 15, 2013)	6662(b)(1) — TP (H&W) acted negligently by failing to include in gross income foreign earnings from W's work as flight attendant abroad	Yes	IRS
<i>Schuller v. Comm'r</i> , T.C. Memo. 2012-347	6662(b)(2) — TP substantially understated income tax by failing to include in gross income amounts from pension and annuity income	Yes	IRS

Table 1: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	Pro Se	Decision
<i>Smith-Hendricks v. Comm'r</i> , T.C. Summ. Op. 2013-22	6662(b)(1) — TP acted negligently by relying on a tax preparer who was not a competent professional and failing to review the returns before signing and filing them	Yes	IRS
<i>Smoker v. Comm'r</i> , T.C. Memo. 2013-56	6662(b)(1) — TP acted negligently by claiming deduction for accrued but unpaid mortgage interest	No	IRS
<i>Snow v. Comm'r</i> , T.C. Memo. 2013-114	6662(b)(2) — TP substantially understated income tax by failing to include in income gross receipts from performance as a musician and gain from sale of securities	Yes	IRS
<i>Thomas v. Comm'r</i> , T.C. Memo. 2013-60	6662(b)(2) — TPs (H&W) acted with reasonable cause and in good faith in reliance on professional advice from a competent professional	Yes	TP
<i>Todd v. Comm'r</i> , 486 F. App'x 423 (5th Cir. 2012) <i>aff'g</i> T.C. Memo. 2011-123	6662(b) (2) — TPs (H&W) failed to include in gross income a purported loan from his employee benefit fund; TPs failed to establish reasonable reliance on competent tax professional who prepared their return, absent any evidence they had validly relied on CPA's advice	No	IRS
<i>Tsai v. Comm'r</i> , T.C. Summ. Op. 2013-26	6662(b)(1) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment	Yes	TP
<i>Ung v. Comm'r</i> , T.C. Memo. 2013-126	6662(b)(2) — TP substantially understated income tax and failed to provide tax preparer with all required documents and failed to review tax return before submission	Yes	IRS
<i>Van Der Lee v. Comm'r</i> , 501 F. App'x 30 (2d Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-234	6662(b)(1) — TPs (H&W) acted negligently by failing to provide necessary and accurate information to tax professional for claimed charitable contributions; TPs failed to substantiate deductions	No	IRS
<i>Weaver v. Comm'r</i> , T.C. Summ. Op. 2012-52	6662(b)(2) — TPs (H&W) substantially understated income tax and did not provide tax preparer with all required documents	Yes	IRS
<i>Yates v. Comm'r</i> , T.C. Memo. 2013-28, appeal docketed, No. 13-1833 (4th Cir. July 2, 2013)	6662(b)(2) — TPs (H&W) substantially understated income tax by failing to substantiate deduction for sale of like kind property	Yes	IRS
<i>Zdunek v. Comm'r</i> , T.C. Summ. Op. 2013-13	6662(b)(1) — TP acted negligently by failing to properly compute mortgage interest deduction	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, &amp; Sole Proprietorships — Schedules C, E, F)</b>			
<i>ACM Environmental Services, Inc. v. Comm'r</i> , T.C. Memo. 2012-335	6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income qualified dividends from corporation	Yes	IRS
<i>Adams v. Comm'r</i> , T.C. Memo. 2013-92	6662(b) (2) — TP substantially understated income tax by failing to substantiate deductions for business expenses and travel and meals expenses on Schedule C	Yes	IRS
<i>Antonious v. Comm'r</i> , T.C. Summ. Op. 2012-98	6662(b)(1) — TP acted negligently by failing to substantiate deduction for rental expense on Schedule E	Yes	IRS
<i>Aries Communications Inc. v. Comm'r</i> , T.C. Memo. 2013-97	6662(b) (2) — TP substantially understated income tax by failing to substantiate deduction for compensation expense and failed to show reasonable reliance on a tax professional	No	IRS
<i>Barnes v. Comm'r</i> , 712 F.3d 581 (D.C. Cir. 2013)	6662(b)(2) — TPs (H&W) substantially understated income tax by failing to include in gross income the proper amount of losses for the first year of their S Corporation	No	IRS

Table 1: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Barnes Group, Inc. v. Comm’r</i> , T.C. Memo. 2013-109	6662(b) (2) — TP substantially understated income tax by failing to include in gross income proceeds from transactions with subsidiaries; TP failed to show reasonable reliance on a competent tax professional	No	IRS
<i>Bauer v. Comm’r</i> , T.C. Memo. 2012-156	6662(b)(1) — TP acted with reasonable cause and in good faith in underpayment of tax as evidenced through substantiation of disallowed deductions on Schedule C	No	TP
<i>Benson v. Comm’r</i> , T.C. Summ. Op. 2012-87	6662(b)(1) — TP acted with reasonable cause and in good faith and lacked business acumen required to understand tax code	Yes	TP
<i>Bernstine v. Comm’r</i> , T.C. Summ. Op. 2013-19	6662(b)(1) — TP acted negligently by failing to substantiate deductions for travel, meals, entertainment, and other expenses	Yes	IRS
<i>Bramlett v. Comm’r</i> , T.C. Summ. Op. 2012-73	6662(b)(1) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment	Yes	TP
<i>Carmickle v. Comm’r</i> , T.C. Summ. Op. 2012-60	6662(b)(1) — TPs (H&W) acted negligently by failing to substantiate deductions for lost rent and expenses for home office	Yes	IRS
<i>Castillo v. Comm’r</i> , T.C. Memo. 2013-72	6662(b)(1) — TP acted negligently by failing to substantiate deduction for depreciable business assets and failed to provide necessary and accurate information to tax professional	No	IRS
<i>Chambers v. Comm’r</i> , T.C. Summ. Op. 2012-91	6662(b)(1) & (2) — TPs (H&W) acted with reasonable cause and in good faith in believing H materially participated in real estate activities	Yes	TP
<i>Chandler v. Comm’r</i> , 481 F. App’x 400 (9th Cir. 2012), <i>aff’g</i> T.C. Memo. 2010-92	6662(b)(1) — TP negligent for failing to keep adequate books and records	Yes	IRS
<i>Chemtech Royalty Assocs. v. U.S.</i> , 111 A.F.T.R.2d (RIA) 953 (M.D. La. 2013)	6662(b)(1) & (2) — TP negligent in attempt to comply with provisions of the tax code because TP’s transactions and partnerships lacked economic substance; failed to establish substantial authority for position taken on tax return	No	IRS
<i>Chrush v. Comm’r</i> , T.C. Memo. 2012-299	6662(b)(2) — TP did not show reasonable cause or good faith	Yes	IRS
<i>Cook v. Comm’r</i> , T.C. Memo. 2012-167	6662(b)(1) & (2) — TP acted with reasonable cause and in good faith in relying on tax preparer for commission expense; however, not in regards to other Schedule C expenses	Yes	Split
<i>Curcio v. Comm’r</i> , 689 F.3d 217 (2d Cir. 2012), <i>aff’g</i> T.C. Memo. 2010-115	6662(b)(1) & (2) — TPs negligent in attempting to comply with provisions of the tax code and failed to establish good faith reliance on a competent tax professional	No	IRS
<i>Cvancara v. Comm’r</i> , T.C. Memo. 2013-20	6662(b)(1) & (2) — TPs (H&W) negligent for failing to keep adequate books and records and substantially understated income	Yes	IRS
<i>Deutsch v. Comm’r</i> , T.C. Memo. 2012-318	6662(b)(2) — TP substantially understated income and failed to establish tax preparer was a competent professional	No	IRS
<i>DiDonato v. Comm’r</i> , T.C. Memo. 2013-11	6662(b)(2) — TPs (H&W) substantially understated income and failed to establish substantial authority for position taken on tax return; adequate disclosure of facts not supported by the record; failed to establish good faith reliance on the advice of tax professional	No	IRS
<i>Dodds v. Comm’r</i> , T.C. Memo. 2013-76	6662(b)(2) — TP substantially understated income and failed to establish reasonable cause and good faith effort to comply with tax code	No	IRS

Table 1: Accuracy-Related Penalty Under IRC § 6662(b)(1) and (2)

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Dyer v. Comm'r</i> , T.C. Memo. 2012-224	6662(b)(2) — TP substantially understated income and failed to establish good faith reliance on the advice of tax professional	No	IRS
<i>Evans v. Comm'r</i> , T.C. Summ. Op. 2012-125	6662(b)(1) — TP substantially understated income and did not argue that reasonable cause applies	Yes	IRS
<i>Fein v. Comm'r</i> , 504 F. App'x 41 (2d Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-142	6662(b)(1) — TPs (H&W) negligent for failing to keep adequate books and records; failed to establish reasonable cause	No	IRS
<i>Fitch v. Comm'r</i> , T.C. Memo. 2012-358	6662(b)(1) — TPs (H&W) failed to act with reasonable cause and in good faith as H's brain aneurysm did not support finding of reasonable cause	No	IRS
<i>Foster v. Comm'r</i> , T.C. Memo. 2012-207	6662(b)(2) — TPs (H&W) failed to establish reasonable cause and failed to seek professional tax advice	No	IRS
<i>G.D. Parker, Inc. v. Comm'r</i> , T.C. Memo. 2012-327	6662(b)(1) & (2) — TP negligent for failing to keep adequate books and records to substantiate business deductions; however, TP relied in good faith on competent tax professional with respect to disallowed capital loss	No	Split
<i>Gail Vento, LLC v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1505 (D.V.I. 2013)	6662(b)(1) — TP failed to provide necessary and accurate information to tax professional	No	IRS
<i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2012-107	6662(b)(1) & (2) — TP substantially understated income and failed to provide accurate and necessary information to tax professional	Yes	IRS
<i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2013-28	6662(b)(1) & (2) — TP acted with reasonable cause and in good faith; honest misunderstanding of the tax code led to underpayment	Yes	TP
<i>Gassaway v. Comm'r</i> , T.C. Memo. 2013-13, <i>appeal docketed</i> , No. 13-60289 (5th Cir. May 1, 2013)	6662(b)(2) — TP substantially understated income and did not argue that reasonable cause or good faith applies	Yes	IRS
<i>Gerdau Macsteel, Inc. v. Comm'r</i> , 139 T.C. 67 (2012), <i>appeal docketed</i> , No. 13-60132 (5th Cir. Mar. 4, 2013)	6662(b)(1) & (2) — TP negligent in attempt to comply with provisions of the tax code and substantially understated income	No	IRS
<i>Ghilardi v. Comm'r</i> , T.C. Summ. Op. 2013-15	6662(b)(1) & (2) — TPs (H&W) substantially understated income and failed to show reasonable effort to determine the proper tax treatment of rental real estate losses	Yes	IRS
<i>Gigliobianco v. Comm'r</i> , T.C. Memo. 2012-276	6662(b)(1) & (2) — TPs (H&W) failed to substantiate deductions and failed to establish reasonable cause or good faith	No	IRS
<i>Gomar v. Comm'r</i> , T.C. Memo. 2013-95	6662(b)(2) — TP substantially understated income and did not show reasonable cause or good faith	No	IRS
<i>Gorokhovskiy v. Comm'r</i> , T.C. Memo. 2012-206, <i>appeal docketed</i> , No. 13-1110 (7th Cir. Jan. 16, 2013)	6662(b)(1) & (2) — TP negligent for failing to keep adequate books and records and substantially understated income	Yes	IRS
<i>Gorokhovskiy v. Comm'r</i> , T.C. Memo. 2013-65	6662(b)(1) & (2) — TP offered no reasonable cause and failed to establish good faith reliance on the advice of tax professional	Yes	IRS
<i>Griggs v. Comm'r</i> , T.C. Memo. 2013-2	6662(b)(1) — TP negligent for failing to keep adequate books and records; TP offered no reasonable cause or good faith	Yes	IRS
<i>Guy v. Comm'r</i> , T.C. Memo. 2013-103	6662(b)(1) — TPs (H&W) acted negligently in deducting certain business expenses, while not negligent in deducting others; no substantial underpayment of tax existed in some of the tax years where court allowed deductions	No	Split



Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>H &amp; M, Inc. v. Comm'r</i> , T.C. Memo. 2012-290	6662(b)(1) & (2) — TP negligent in attempt to comply with provisions of the tax code; negligent for failing to keep adequate books and records; no penalty for substantial understatement of income because understatement of income tax will not exceed \$10,000	No	Split
<i>Heinbockel v. Comm'r</i> , T.C. Memo. 2013-125	6662(b)(1) — TPs (H&W) negligent for failing to keep adequate books and records; failed to establish reasonable reliance on a competent tax professional	No	IRS
<i>Holmes v. Comm'r</i> , T.C. Memo. 2012-251, appeal docketed, No. 13-71034 (9th Cir. Mar. 25, 2013)	6662(b)(2) — TP failed to establish reasonable cause or good faith; failed to establish reasonable reliance on a competent tax professional	No	IRS
<i>Hoskins v. Comm'r</i> , T.C. Memo. 2013-36	6662(b)(2) — TPs (H&W) offered no reasonable cause or good faith argument	No	IRS
<i>Hudzik v. Comm'r</i> , T.C. Summ. Op. 2013-4	6662(b)(2) — TPs (H&W) failed to establish reasonable cause and good faith attempt to comply with tax code; substantially understated income	No	IRS
<i>Humphrey, Farrington &amp; McClain, P.C. v. Comm'r</i> , T.C. Memo. 2013-23	6662(b)(2) — TP acted with reasonable cause and in good faith in relying on a competent tax professional	No	TP
<i>Johnson v. Comm'r</i> , T.C. Memo. 2012-231	6662(b)(2) — TPs (H&W) offered no reasonable cause or good faith argument	No	IRS
<i>Johnson v. Comm'r</i> , T.C. Memo. 2013-90	6662(b)(2) — TP offered no reasonable cause or good faith argument	Yes	IRS
<i>Kaufman v. Comm'r</i> , T.C. Summ. Op. 2012-100	6662(b)(1) — TPs (H&W) negligent in attempting to comply with provisions of the tax code; failed to establish reasonable cause or good faith	Yes	IRS
<i>Kazhukauskas v. Comm'r</i> , T.C. Memo. 2012-191	6662(b)(2) — TPs (H&W) substantially understated income and failed to show a reasonable attempt to determine accurate tax liability	Yes	IRS
<i>Kerstetter v. Comm'r</i> , T.C. Memo. 2012-239	6662(b)(1) & (2) — TPs (H&W) negligent for failing to keep adequate books and records and substantially understated income	Yes	IRS
<i>Kim v. Comm'r</i> , T.C. Memo. 2013-5, appeal docketed, No. 13-3452 (3d Cir. Aug. 14, 2013)	6662(b)(2) — TPs (H&W) substantially understated income and failed to establish reasonable reliance on a competent tax professional	No	IRS
<i>Kohn v. Comm'r</i> , T.C. Summ. Op. 2012-86	6662(b)(1) — TP negligent for failing to keep adequate books and records; failed to establish reasonable cause	Yes	IRS
<i>Kutney v. Comm'r</i> , T.C. Summ. Op. 2012-120	6662(b)(1) & (2) — TPs (H&W) offered no reasonable cause or good faith argument	Yes	IRS
<i>Lee v. Comm'r</i> , T.C. Summ. Op. 2012-51	6662(b)(2) — TPs (H&W) substantially understated income and failed to establish reasonable reliance on a competent tax professional; failed to provide necessary and accurate information to tax professional	Yes	IRS
<i>Longino v. Comm'r</i> , T.C. Memo. 2013-80	6662(b)(1) — TP negligent in preparing return, maintaining records and distinguishing personal expenses from business expenses; offered no reasonable cause argument	Yes	IRS
<i>Maguire v. Comm'r</i> , T.C. Memo. 2012-160	6662(b)(1) — TPs (H&W) negligent for failing to keep adequate books and records	No	IRS
<i>Martell v. Comm'r</i> , T.C. Memo. 2013-115	6662(b)(1) & (2) — TPs (H&W) substantially understated income and did not argue that reasonable cause applies	No	IRS
<i>Martin v. Comm'r</i> , T.C. Summ. Op. 2013-1	6662(b)(1) — TPs (H&W) negligent for failing to keep adequate books and records	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Mawji v. Comm’r</i> , T.C. Memo. 2013-108, appeal docketed, No. 13-13194 (11th Cir. July 15, 2013)	6662(b)(1) — TP (H&W) offered no reasonable cause or good faith arguments	No	IRS
<i>McCormack v. Comm’r</i> , T.C. Summ. Op. 2013-9	6662(b)(1) & (2) — TP (H&W) failed to establish reasonable reliance on a competent tax professional; failed to provide necessary and accurate information to tax professional	Yes	IRS
<i>McMillan v. Comm’r</i> , T.C. Memo. 2013-40, appeal docketed, No. 13-73139 (9th Cir. Sept. 9, 2013)	6662(b)(1) & (2) — TP acted reasonably and in good faith in attempting to ascertain the fair market value	Yes	TP
<i>McPartland v. Comm’r</i> , T.C. Summ. Op. 2012-88	6662(b)(2) — TP provided all documentation to tax preparer, acted in good faith and reasonably relied on the advice of tax preparer	Yes	TP
<i>Mears v. Comm’r</i> , T.C. Memo. 2013-52	6662(b)(1) & (2) — TP negligent in failing to seek professional tax advice	Yes	IRS
<i>Meinhardt v. Comm’r</i> , T.C. Memo. 2013-85, appeal docketed, No. 13-2924 (8th Cir. Aug. 29, 2013)	6662(b)(2) — TP (H&W) acted with reasonable cause and in good faith in relying on a competent tax professional	No	TP
<i>Mills v. Comm’r</i> , T.C. Memo. 2013-4	6662(b)(2) — TP (H&W) failed to establish the tax preparer was a competent professional	Yes	IRS
<i>Mistlebauer v. Comm’r</i> , T.C. Memo. 2012-186	6662(b)(1) & (2) — TP substantially understated income and was negligent for failing to keep adequate books and records	Yes	IRS
<i>Morris v. Comm’r</i> , T.C. Summ. Op. 2012-96	6662(b)(1) & (2) — TP substantially understated income and failed to provide substantial authority or reasonable basis for the position taken on tax returns	Yes	IRS
<i>Moses v. Comm’r</i> , T.C. Summ. Op. 2012-118	6662(b)(2) — TP (H&W) substantially understated income and failed to establish good faith reliance on advice of tax professional	Yes	IRS
<i>Murray v. Comm’r</i> , T.C. Summ. Op. 2012-66	6662(b)(1) — TP (H&W) negligent for failing to keep adequate books and records; negligent in distinguishing personal expenses from business expenses	Yes	IRS
<i>Niv v. Comm’r</i> , T.C. Memo. 2013-82	6662(b)(2) — TP failed to establish reasonable cause by arguing that a learning disability affects TP’s ability to recognize his responsibilities; TP provided no verification to self-diagnosis	Yes	IRS
<i>Olekanma v. Comm’r</i> , T.C. Memo. 2013-31	6662(b)(2) — TP failed to provide necessary and accurate information to tax professional	Yes	IRS
<i>Olive v. Comm’r</i> , 139 T.C. 19 (2012), appeal docketed, No. 13-70510 (9th Cir. Feb. 11, 2013)	6662(b)(1) & (2) — TP negligent for failing to keep adequate books and records and substantially understated income; however, no accuracy penalties apply to portion of underpayments that would not have resulted if TP been allowed to deduct expenses for a medical marijuana dispensary, which was unsettled law at the time TP filed his returns	No	Split
<i>Padilla v. Comm’r</i> , T.C. Summ. Op. 2012-70	6662(b)(1) & (2) — TP (H&W) offered no reasonable cause or good faith arguments	No	IRS
<i>Parker v. Comm’r</i> , T.C. Memo. 2012-357	6662(b)(1) & (2) — TP (H&W) failed to establish good faith reliance on the advice of tax professional	No	IRS
<i>Pederson v. Comm’r</i> , T.C. Memo. 2013-54	6662(b)(2) — TP (H&W) failed to provide substantial authority or reasonable basis for the position taken on tax returns; failed to establish reasonable reliance on the advice of tax professionals or opinion letter	No	IRS



Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Peries v. Comm’r</i> , T.C. Summ. Op. 2012-84	6662(b)(1) — TPs (H&W) failed to offer reasonable cause or good faith arguments	Yes	IRS
<i>Perry v. Comm’r</i> , T.C. Memo. 2012-237	6662(b)(2) — TP, a CPA and former IRS revenue agent, showed no care in preparation of tax return and offered no reasonable cause or good faith arguments	No	IRS
<i>Posluns v. Comm’r</i> , T.C. Memo. 2012-332	6662(b)(1) — TP failed to seek professional tax advice; negligent for failing to keep adequate books and records	Yes	IRS
<i>Powers v. Comm’r</i> , T.C. Memo. 2013-134	6662(b)(1) & (2) — TPs (H&W) alleged 44 years of tax compliance is insufficient standing alone to overcome accuracy penalties; TPs offered no reasonable cause; negligent in keeping adequate books and records	Yes	IRS
<i>Rasmussen v. Comm’r</i> , T.C. Memo. 2012-353, <i>appeal docketed</i> , No. 13-2787 (8th Cir. Aug. 13, 2013)	6662(b)(1) & (2) — TPs (H&W) negligent in attempt to comply with provisions of the tax code	Yes	IRS
<i>Rawls Trading, L.P. v. Comm’r</i> , T.C. Memo. 2012-340	6662(b)(2) — TP acted with reasonable cause and in good faith in relying on a competent tax professional	No	TP
<i>Reiff v. Comm’r</i> , T.C. Summ. Op. 2013-40	6662(b)(1) — TPs (H&W) negligent for failure to keep adequate books and records; failed to seek professional tax advice	Yes	IRS
<i>Robinson v. Comm’r</i> , 487 F. App’x 751 (3d Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-99	6662(b)(2) — TPs (H&W) substantially understated income and failed to establish reasonable cause	Yes	IRS
<i>Rodriguez v. Comm’r</i> , T.C. Memo. 2012-286, <i>appeal docketed</i> , No. 13-1966 (4th Cir. Aug. 1, 2013)	6662(b)(2) — TPs (H&W) substantially understated income and failed to provide substantial authority or reasonable basis for the position taken on tax return; adequate disclosure of facts not supported by the record	Yes	IRS
<i>Romanowski v. Comm’r</i> , T.C. Memo. 2013-55	6662(b)(2) — TPs (H&W) acted with reasonable cause and in good faith in relying on a competent tax professional	No	TP
<i>Sa’d v. Comm’r</i> , T.C. Memo. 2012-348	6662(b) (2) — TP substantially understated income tax by failing to substantiate deduction for payments made from bank account of wholly-owned S corporation	No	IRS
<i>SAS Inv. Partners v. Comm’r</i> , T.C. Memo. 2012-159	6662(b)(1) & (2) — TP failed to establish reasonable reliance on the advice of tax professionals or opinion letter	No	IRS
<i>Specks v. Comm’r</i> , T.C. Memo. 2012-343	6662(b)(1) & (2) — TPs (H&W) substantially understated income and failed to establish tax preparer was a competent professional	Yes	IRS
<i>Striefel v. Comm’r</i> , T.C. Memo. 2013-102	6662(b)(1) — TP negligent for intentionally destroying business records because he had been told he would die soon and did not think the records were needed anymore	No	IRS
<i>Thomas v. Comm’r</i> , T.C. Summ. Op. 2013-5	6662(b)(2) — TP acted with reasonable cause and in good faith in stating casualty loss on rental property damaged by Hurricane Katrina	Yes	TP
<i>Thousand Oaks Residential Care Home I, Inc. v. Comm’r</i> , T.C. Memo. 2013-10	6662(b)(1) & (2) — TPs failed to establish reasonable reliance on advice from tax professional in regards to unreasonable compensation paid to purported employee; however, TPs did reasonably rely on advice from a competent tax professional with respect to employment plan contributions	No	Split
<i>Tinney v. Comm’r</i> , T.C. Memo. 2013-91	6662(b)(1) & (2) — TPs (H&W) negligent for failing to keep adequate books and records	Yes	IRS
<i>Ugwuala v. Comm’r</i> , T.C. Memo. 2013-105	6662(b)(2) — TPs (H&W) failed to establish tax preparer was a competent professional; TPs found to be well educated with business experience	No	IRS

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Verrett v. Comm’r</i> , T.C. Memo. 2012-223	6662(b)(1) & (2) — TPs (H&W) substantially understated income and failed to establish reasonable cause and good faith attempt to comply with tax code	Yes	IRS
<i>Vlach v. Comm’r</i> , T.C. Memo. 2013-116	6662(b)(1) & (2) — TPs (H&W) did not make a reasonable attempt to comply with tax laws for business trusts; however, TPs acted with reasonable cause and in good faith with respect to alternative medicine income and expenses	No	Split
<i>Wade v. Comm’r</i> , T.C. Summ. Op. 2012-85	6662(b)(2) — TP substantially understated income and did not argue that reasonable cause applies	Yes	IRS
<i>Wagoner v. Comm’r</i> , T.C. Summ. Op. 2013-14	6662(b)(1) — TP negligent in failing to keep adequate books and records; negligent in attempt to comply with provisions of the tax code	Yes	IRS
<i>Wallach v. Comm’r</i> , T.C. Summ. Op. 2012-94	6662(b)(1) — TPs (H&W) negligent in failing to keep adequate books and records; offered no reasonable cause or good faith arguments	Yes	IRS
<i>Welch v. Comm’r</i> , T.C. Memo. 2012-179	6662(b)(1) & (2) — TPs (H&W) negligent in failing to keep adequate books and records; failed to provide necessary and accurate information to tax professional; failed to establish reasonable reliance on a competent tax professional	No	IRS
<i>Westrich v. Comm’r</i> , T.C. Summ. Op. 2013-35	6662(b)(1) & (2) — TP substantially understated income and did not argue that reasonable cause applies; negligent for failing to keep adequate books and records	Yes	IRS
<i>Winnett v. Comm’r</i> , T.C. Summ. Op. 2013-25	6662(b)(1) & (2) — TPs (H&W) substantially understated income and did not argue that reasonable cause applies; negligent for failing to keep adequate books and records	Yes	IRS

**Table 2: Trade or Business Expenses Under IRC § 162 and Related Sections**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Barnett v. Comm'r</i> , T.C. Summ. Op. 2012-109	Deduction denied for failure to substantiate unreimbursed employee vehicle expenses	Yes	IRS
<i>Brown v. Comm'r</i> , T.C. Summ. Op. 2013-21	Deduction denied for failure to substantiate unreimbursed employee vehicle expenses	Yes	IRS
<i>Burke v. Comm'r</i> , T.C. Summ. Op. 2012-123	Deduction denied for failure to substantiate vehicle expenses, meals and entertainment expenses; deduction denied for gambling losses for failure to substantiate	Yes	IRS
<i>Daniel-Berhe v. Comm'r</i> , T.C. Summ. Op. 2013-33	Deduction denied for failure to substantiate unreimbursed employee vehicle expenses; deduction denied for parking expenses and overnight travel because expenses were personal	Yes	IRS
<i>Harris v. Comm'r</i> , T.C. Memo. 2012-312	Deduction denied for failure to substantiate unreimbursed employee expenses for lodging, meals and vehicle mileage	Yes	IRS
<i>Newell v. Comm'r</i> , T.C. Summ. Op. 2012-57	Deduction denied for expenses related to moving because the expenses were personal	No	IRS
<i>Noz v. Comm'r</i> , T.C. Memo. 2012-272	Deduction denied for failure to meet § 274 substantiation guidelines for travel, meals and entertainment expenses; deduction denied for computer-related equipment; deduction for internet service denied for failure to substantiate and insufficient evidence to use Cohan; travel denied because expense was personal	No	IRS
<i>Posluns v. Comm'r</i> , T.C. Memo. 2012-332	Deduction denied for failure to substantiate unreimbursed employee vehicle expenses	Yes	IRS
<i>Saunders v. Comm'r</i> , T.C. Memo. 2012-200	Deduction denied for unreimbursed employee expenses because commuting was a personal expense	Yes	IRS
<i>Smith-Hendricks v. Comm'r</i> , T.C. Summ. Op. 2013-22	Deduction denied for failure to meet § 274 substantiation guidelines for unreimbursed employee expenses; deduction denied for failure to substantiate and insufficient evidence to use Cohan	Yes	IRS
<i>Stidham v. Comm'r</i> , T.C. Summ. Op. 2012-61	Deduction allowed to the extent substantiated for vehicle expenses; deduction denied for travel, meals and entertainment expenses for failure to show eligibility for employer reimbursement	Yes	Split
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships — Schedule C, E, F)</b>			
<i>Abarca v. Comm'r</i> , T.C. Memo. 2012-245	Deduction denied for vehicle rental expenses for failure to prove ordinary and necessary in business	Yes	IRS
<i>Adams v. Comm'r</i> , T.C. Memo. 2013-7	Deduction allowed for licensure expense since it was necessary and ordinary; deduction denied for failure to meet § 274 substantiation guidelines for travel, meals and entertainment expenses; deduction denied for failure to substantiate utility expenses	No	Split
<i>Adams v. Comm'r</i> , T.C. Memo. 2013-92	Deduction denied for failure to meet § 274 substantiation requirements for vehicle, meals and entertainment expenses; deduction denied for legal expenses because they were personal; deduction denied for insurance expenses for failure to prove ordinary and necessary in business	Yes	IRS
<i>Arguello v. Comm'r</i> , T.C. Summ. Op. 2012-99	Deduction denied for bad debt expense for failure to prove ordinary and necessary in business	Yes	IRS

Table 2: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Aries Commc'ns, Inc. v. Comm'r</i> , T.C. Memo. 2013-97	Deduction allowed to the extent substantiated for claimed compensation expense	No	Split
<i>Ash Grove Cement Co. v. U.S.</i> , 111 A.F.T.R.2d (RIA) 767 (D. Kan. 2013), <i>appeal docketed</i> , No. 13-3058 (10th Cir. Mar. 7, 2013)	Deduction denied for litigation expenses for failure to prove ordinary and necessary in business; deduction denied for non-deductible capital expenses under § 263	No	IRS
<i>Barocas v. Comm'r</i> , T.C. Memo. 2013-106	Deduction denied for vehicle expense for failure to meet § 274 substantiation requirements	Yes	IRS
<i>Bauer v. Comm'r</i> , T.C. Memo. 2012-156	Deduction allowed under Cohan for contract labor expense	No	TP
<i>Beirne v. Comm'r</i> , T.C. Summ. Op. 2013-2	Deduction denied for failure to demonstrate carrying on a business under § 183	Yes	IRS
<i>Benson v. Comm'r</i> , T.C. Summ. Op. 2012-87	Deduction denied for failure to demonstrate engaged in business for profit under § 183	Yes	IRS
<i>Bentley v. Comm'r</i> , T.C. Memo. 2012-294	Deduction denied for utility expenses for failure to prove ordinary and necessary in business	Yes	IRS
<i>Bernstine v. Comm'r</i> , T.C. Summ. Op. 2013-19	Deduction allowed to extent substantiated for business supplies; deduction denied for failure to meet § 274 substantiation requirements for travel, meals and entertainment expenses; deduction denied for books because this expense was personal	Yes	Split
<i>Bigdeli v. Comm'r</i> , T.C. Memo. 2013-148	Deduction denied for vehicles because these expenses were personal; deduction denied for insurance expense for failure to substantiate	Yes	IRS
<i>Bramlett v. Comm'r</i> , T.C. Summ. Op. 2012-73	Deduction denied for failure to prove ordinary and necessary in business; deduction denied for airport hangar business because expense was personal	Yes	IRS
<i>Carmickle v. Comm'r</i> , T.C. Summ. Op. 2012-60	Deduction denied for failure to substantiate expenses related to home office; TP's testimony not accepted as credible	Yes	IRS
<i>Cavanaugh v. Comm'r</i> , T.C. Memo. 2012-324	Deduction denied for payment of legal fees because the expense was personal	No	IRS
<i>Cheng v. Comm'r</i> , T.C. Summ. Op. 2012-102	Deduction denied for failure to substantiate bad debt expense; TP's testimony not accepted as credible	Yes	IRS
<i>Christine v. Comm'r</i> , 475 F. App'x 259 (9th Cir. 2012), <i>aff'g</i> T.C. Memo 2010-144	Deduction denied for failure to meet § 274 substantiation requirements for travel expenses; deduction denied for failure to substantiate home office expenses	Yes	IRS
<i>Chrush v. Comm'r</i> , T.C. Memo. 2012-299	Deduction denied for failure to substantiate business use of home; TP's testimony not accepted as credible	Yes	IRS
<i>Consol. Edison Co. of NY, Inc., v. U.S.</i> , 703 F.3d 1367 (Fed. Cir. 2013), <i>rev'g</i> 90 Fed. Cl. 228 (2009)	Deductions denied for expenses related to leveraged lease transaction for failure to prove ordinary and necessary in business and because underlying transaction lacked economic substance	No	IRS
<i>Cox v. Comm'r</i> , T.C. Memo. 2013-75	Deduction denied for failure to substantiate expenses for purportedly stolen property	Yes	IRS
<i>Cunningham v. Comm'r</i> , T.C. Summ. Op. 2013-27	Deductions denied for failure to demonstrate carrying on a business under § 183	Yes	IRS
<i>Curcio v. Comm'r</i> , 689 F.3d 217 (2d Cir. 2012) <i>aff'g</i> T.C. Memo. 2010-115, <i>cert. denied</i> , 133 S.Ct. 2826 (2013)	Deduction denied for contributions to a life insurance policy for failure to prove ordinary and necessary in the course of business; deduction denied because expense was personal	No	IRS
<i>Cvancara v. Comm'r</i> , T.C. Memo. 2013-20	Deduction denied for failure to meet § 274 substantiation requirements for travel, meals and entertainment expenses; deduction allowed under Cohan for general business expenses	Yes	Split

Table 2: Trade or Business Expenses Under IRC § 162 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>DeLima v. Comm'r</i> , T.C. Memo. 2012-291	Deduction denied for failure to meet § 274 substantiation requirements for vehicle, travel, meals and entertainment expenses; deduction denied for rent because the expense was personal	Yes	IRS
<i>DiDonato v. Comm'r</i> , T.C. Memo. 2013-11	Deduction denied for firearm expense for failure to prove ordinary and necessary in business; deduction denied for failure to demonstrate a profit objective under § 183	No	IRS
<i>DKD Enters. v. Comm'r</i> , 685 F.3d 730 (8th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-29	Deduction denied because cat breeding activity not engaged in business for profit under § 183	No	IRS
<i>Dodds v. Comm'r</i> , T.C. Memo. 2013-76	Deduction denied because horse breeding activity not engaged in business for profit under § 183	No	IRS
<i>Dyer v. Comm'r</i> , T.C. Memo. 2012-224	Deduction denied for failure to meet § 274 substantiation requirements for vehicle expenses; TP's testimony not accepted as credible	No	IRS
<i>Efron v. Comm'r</i> , T.C. Memo. 2012-338	Deduction allowed to the extent substantiated for cellular phone expenses; deduction denied for failure to meet § 274 substantiation requirements for vehicle expenses	No	Split
<i>Evans v. Comm'r</i> , T.C. Summ. Op. 2012-125	Deduction denied for failure to demonstrate carrying on a business under § 183	Yes	IRS
<i>Evans v. Comm'r</i> , 507 F. App'x 645 (9th Cir. 2013), <i>aff'g</i> T.C. Memo 2010-199, <i>petition for cert. filed</i> , No. 13-366 (July 22, 2013)	Deduction denied for failure to substantiate entitlement to claimed business expenses	Yes	IRS
<i>Fein v. Comm'r</i> , 504 F. App'x 41 (2d Cir. 2012), <i>aff'g</i> T.C. Memo 2011-142, <i>cert. denied</i> , 82 U.S.L.W. 3068 (2013)	Deduction denied for failure to substantiate general business expenses; deduction denied for failure to prove ordinary and necessary in business	No	IRS
<i>Fitch v. Comm'r</i> , T.C. Memo. 2012-358	Deduction allowed for expense related to rental property as an ordinary and necessary business expense; deduction for meals denied for failure to meet § 274 substantiation requirement	No	Split
<i>Foster v. Comm'r</i> , T.C. Memo. 2012-207	Deduction allowed for rental payments as ordinary and necessary business expenses; deduction denied for failure to demonstrate a profit objective under § 183	No	Split
<i>G.D. Parker, Inc. v. Comm'r</i> , T.C. Memo. 2012-327	Deduction allowed for contract labor and legal fees as ordinary and necessary business expenses; deduction denied for yacht expenses because they were personal	No	Split
<i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2012-107	Deduction denied for failure to substantiate expenses related to roofing business	Yes	IRS
<i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2013-28	Deduction allowed for utility and repair expenses as ordinary and necessary business expenses; deduction denied for failure to meet § 274 substantiation requirements for vehicle expense; deduction denied for legal fees for failure to substantiate	Yes	Split
<i>Gerdau Macsteel, Inc. v. Comm'r</i> , 139 T.C. 67 (2012), <i>appeal docketed</i> , No. 13-60132 (5th Cir. Mar. 4, 2013)	Deduction denied for consulting fees, legal fees and appraisal fees for failure to prove ordinary and necessary in business	No	IRS
<i>Gigliobianco v. Comm'r</i> , T.C. Memo. 2012-276	Deduction denied for failure to substantiate business expenses for aircraft, fuel and meals; deduction denied for failure to prove ordinary and necessary in business	No	IRS
<i>Gomar v. Comm'r</i> , T.C. Memo. 2013-95	Deduction denied for failure to substantiate deduction for business expenses beyond that already allowed by IRS	No	IRS
<i>Gorokhovskiy v. Comm'r</i> , T.C. Memo. 2012-206	Deduction denied for failure to substantiate legal and professional expenses; insufficient evidence to use Cohan	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Gorokhovsky v. Comm'r</i> , T.C. Memo. 2013-65	Deduction allowed to extent substantiated for travel expenses; deduction denied for business use of residence for failure to substantiate; deduction denied for travel because expense was personal	Yes	Split
<i>Guy v. Comm'r</i> , T.C. Memo. 2013-103	Deduction allowed to the extent substantiated for legal fees; deduction denied for partial legal fees for failure to substantiate	No	Split
<i>H &amp; M, Inc. v. Comm'r</i> , T.C. Memo. 2012-290	Deduction allowed for insurance premium expenses to the extent substantiated; deduction denied for failure to meet § 274 substantiation requirements for travel expenses and truck depreciation	No	Split
<i>Heinbockel v. Comm'r</i> , T.C. Memo. 2013-125	Deduction allowed for interest and taxes paid in relation to personal shopping business to the extent substantiated; deduction denied for failure to demonstrate a profit objective under § 183	No	Split
<i>Herbert v. Comm'r</i> , T.C. Summ. Op. 2012-124	Deduction denied for failure to substantiate fuel, repair and rent expenses; insufficient evidence to use Cohan	Yes	IRS
<i>HIE Holdings, Inc. v. Comm'r</i> , 111 A.F.T.R.2d (RIA) 1543 (9th Cir. 2013), <i>aff'g</i> T.C. Memo 2009-130	Deduction denied because legal fees were personal	No	IRS
<i>Hoskins v. Comm'r</i> , T.C. Memo. 2013-36	Deduction denied for failure to demonstrate carrying on a business under § 183	No	IRS
<i>Humphrey, Farrington &amp; McClain, P.C. v. Comm'r</i> , T.C. Memo. 2013-23	Deduction denied for legal fees for failure to prove ordinary and necessary in business	No	IRS
<i>Jafarpour v. Comm'r</i> , T.C. Memo. 2012-165	Deduction denied for failure to demonstrate carrying on a business under § 183; deduction denied because not engaged in business for profit under § 183	Yes	IRS
<i>Jenkins v. Comm'r</i> , T.C. Memo. 2012-283	Deduction denied for failure to prove business purpose since expenses were personal	Yes	IRS
<i>Johnson v. Comm'r</i> , T.C. Memo. 2012-231	Deduction denied for drag racing activity because not engaged in business for profit under § 183; deduction denied because expense was personal	No	IRS
<i>Johnson v. Comm'r</i> , T.C. Memo. 2013-90	Deduction denied for business use of home for failure to substantiate; deduction denied for failure to meet § 274 substantiation requirements for travel, meal and entertainment expenses	Yes	IRS
<i>Jones v. Comm'r</i> , T.C. Memo. 2013-132	Deduction allowed for certain marketing and licensure fees; deduction denied for failure to meet § 274 substantiation requirement for vehicle, meal and entertainment expenses	Yes	Split
<i>K &amp; K Veterinary Supply, Inc. v. Comm'r</i> , T.C. Memo. 2013-84	Deduction allowed for rent and compensation expenses to the extent substantiated; deduction denied for compensation expense to corporate executives for failure to show ordinary and necessary in business	No	Split
<i>Kanofsky v. Comm'r</i> , 111 A.F.T.R.2d (RIA) 1539 (3d Cir. 2013), <i>aff'g</i> T.C. Docket No. 3774-11 (April 30, 2012)	Deduction denied for failure to demonstrate expenses were connected to an ordinary and necessary business purpose	Yes	IRS
<i>Kaufman v. Comm'r</i> , T.C. Summ. Op. 2012-100	Deduction denied for legal fees for failure to establish that activity qualified as a trade or business within § 162(a)	Yes	IRS
<i>Kazhukauskas v. Comm'r</i> , T.C. Memo. 2012-191	Deduction denied for failure to show expenses were ordinary and necessary in business	Yes	IRS
<i>Kerstetter v. Comm'r</i> , T.C. Memo. 2012-239	Deduction denied for business use of home for failure to substantiate; expenses were personal in nature and TP's testimony not accepted as credible	Yes	IRS



Case Citation	Issue(s)	Pro Se	Decision
<i>Kim v. Comm'r</i> , T.C. Memo. 2013-5, <i>appeal docketed</i> , No. 13-3052 (3rd Cir. Aug. 14, 2013)	Deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses	No	IRS
<i>Kohn v. Comm'r</i> , T.C. Summ. Op. 2012-86	Deduction denied for failure to meet § 274 substantiation requirement for travel expenses	Yes	IRS
<i>Kutney v. Comm'r</i> , T.C. Summ. Op. 2012-120	Deduction denied for real estate activity for failure to demonstrate a profit objective under § 183; deduction denied because expense was personal	Yes	IRS
<i>Langley v. Comm'r</i> , T.C. Memo. 2013-22	Deduction denied for rental real estate expense because it was personal	Yes	IRS
<i>Longino v. Comm'r</i> , T.C. Memo. 2013-80	Deduction allowed for utility and extermination expense in personal residence to extent substantiated and held exclusively for business purposes; deduction denied for failure to meet § 274 substantiation requirements for vehicle expenses; deduction allowed to the extent substantiated for general business expenses	Yes	Split
<i>MacGregor v. Comm'r</i> , 501 F. App'x 663 (9th Cir. 2012), <i>aff'g</i> T.C. Memo 2010-187	Deduction denied for marketing expenses for failure to substantiate expenses; insufficient evidence to use Cohan	Yes	IRS
<i>Martell v. Comm'r</i> , T.C. Memo. 2013-115	Deduction denied for unreimbursed employee business expense for failure to prove eligibility for employer reimbursement	No	IRS
<i>Martin v. Comm'r</i> , T.C. Summ. Op. 2013-1	Deduction allowed to extent substantiated for business use of personal residence; deduction denied for failure to meet § 274 substantiation requirements for travel expenses	Yes	Split
<i>McCormack v. Comm'r</i> , T.C. Summ. Op. 2013-9	Deduction denied for failure to meet § 274 substantiation requirements for vehicle expense; deduction denied because it was personal expense	Yes	IRS
<i>McMillan v. Comm'r</i> , T.C. Memo. 2013-40	Deduction denied for failure to demonstrate a profit objective under § 183; deduction denied for failure to substantiate legal fees	Yes	IRS
<i>McPartland v. Comm'r</i> , T.C. Summ. Op. 2012-88	Deduction denied for startup expenses for failure to demonstrate carrying on a business under § 183	Yes	IRS
<i>Mears v. Comm'r</i> , T.C. Memo. 2013-52	Deduction allowed for compensation expense to the extent substantiated; deduction denied for legal and professional expenses and depreciation expenses for failure to show ordinary and necessary in business since expense was personal	Yes	Split
<i>Meinhardt v. Comm'r</i> , T.C. Memo. 2013-85	Deduction denied for real estate rental activity because not engaged in business for profit under § 183	No	IRS
<i>Morris v. Comm'r</i> , T.C. Summ. Op. 2012-96	Deduction allowed to the extent substantiated for vehicle and travel expenses; deduction denied for failure to meet § 274 substantiation requirements for meals and entertainment expenses	Yes	Split
<i>Moses v. Comm'r</i> , T.C. Summ. Op. 2012-118	Deduction denied for failure to substantiate unreimbursed employee expenses and other business expenses	Yes	IRS
<i>Murray v. Comm'r</i> , T.C. Summ. Op. 2012-66	Deduction denied for advertising and travel expenses for failure to substantiate; deduction denied because expenses were personal	Yes	IRS
<i>NA Gen. P'ship v. Comm'r</i> , T.C. Memo. 2012-172	Deduction allowed for interest payments from corporate TP to its parent company to the extent substantiated	No	TP
<i>Natkunanathan v. Comm'r</i> , 479 F. App'x 775 (9th Cir. 2012), <i>aff'g</i> T.C. Memo 2010-15	Deduction for advertising and home office expenses denied for failure to substantiate; deduction denied for failure to meet § 274 substantiation requirements for meals and entertainment expenses	Yes	IRS

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Niv v. Comm'r</i> , T.C. Memo. 2013-82	Deduction allowed under Cohan for office expenses; deduction denied for failure to meet § 274 substantiation requirements for travel, vehicle, meals and entertainment expenses	Yes	Split
<i>Olekanma v. Comm'r</i> , T.C. Memo. 2013-31	Deduction denied for general business expenses for failure to substantiate; insufficient evidence to use Cohan	Yes	IRS
<i>Olive v. Comm'r</i> , 139 T.C. 19 (2012), <i>appeal docketed</i> , No. 13-70510 (9th Cir. Feb. 11, 2013)	Deduction denied for expenses disallowed under § 280E; insufficient evidence to use Cohan	No	IRS
<i>Padilla v. Comm'r</i> , T.C. Summ. Op. 2012-70	Deduction allowed for contract labor as ordinary and necessary business expense to extent substantiated; deduction denied for materials and supplies expense for failure to substantiate	No	Split
<i>Park v. Comm'r</i> , T.C. Memo. 2012-279	Deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses	Yes	IRS
<i>Parker v. Comm'r</i> , T.C. Memo. 2012-357	Deduction denied for labor payments to employees and legal fees for failure to prove ordinary and necessary in business and failure to substantiate	No	IRS
<i>Pederson v. Comm'r</i> , T.C. Memo. 2013-54	Deduction denied because horse breeding activity not engaged in business for profit under § 183	No	IRS
<i>Peries v. Comm'r</i> , T.C. Summ. Op. 2012-84	Deduction denied for failure to meet § 274 substantiation requirements for travel expenses	Yes	IRS
<i>Perry v. Comm'r</i> , T.C. Memo. 2012-237	Deduction denied for failure to meet § 274 substantiation requirement for travel expenses; deduction denied for failure to substantiate deduction expense and insufficient evidence to use Cohan	No	IRS
<i>Phillips v. Comm'r</i> , T.C. Memo. 2013-42	Deduction denied for expenses incurred in connection with consulting business for failure to substantiate	Yes	IRS
<i>Rasmussen v. Comm'r</i> , T.C. Memo. 2012-353, <i>appeal docketed</i> , No. 13-2787 (8th Cir. Aug. 13, 2013)	Deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses	Yes	IRS
<i>Real v. Comm'r</i> , T.C. Summ. Op. 2012-104	Deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses	Yes	IRS
<i>Rehman v. Comm'r</i> , T.C. Memo. 2013-71	Deduction denied for commuting expenses, cost of supplies, legal services and advertising for failure to substantiate; deduction denied for meals and utilities because the expenses were personal and TP failed to prove ordinary and necessary in business	Yes	IRS
<i>Reiff v. Comm'r</i> , T.C. Summ. Op. 2013-40	Deduction denied for compensation expense for failure to demonstrate a profit objective under § 183	Yes	IRS
<i>Repetto v. Comm'r</i> , T.C. Memo. 2012-168	Deduction denied for corporate TP for failure to substantiate expenses related to facilities support agreements	No	IRS
<i>Reynoso v. Comm'r</i> , T.C. Memo. 2013-25	Deduction allowed under Cohan to the extent substantiated; deduction denied for remaining expenses for failure to substantiate 60% profit margin	No	Split
<i>Roberts v. Comm'r</i> , T.C. Memo. 2012-197	Deduction denied for failure to substantiate general business expense; insufficient evidence to use Cohan	Yes	IRS
<i>Robinson v. Comm'r</i> , 487 F. App'x 751 (3d Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-99	Deduction denied for failure to meet § 274 substantiation requirement for vehicle and travel expenses; expense was personal	Yes	IRS



Case Citation	Issue(s)	Pro Se	Decision
<i>Rodriguez v. Comm'r</i> , T.C. Memo. 2012-286, appeal docketed, No. 13-1966 (4th Cir. Aug. 1, 2013)	Deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses; deduction denied for other business expenses for failure to substantiate and insufficient evidence to use Cohan	Yes	IRS
<i>Romanowski v. Comm'r</i> , T.C. Memo. 2013-55	Deduction denied because horse breeding business not engaged in for profit under § 183	No	IRS
<i>Santiago v. Comm'r</i> , T.C. Summ. Op. 2013-45	Deduction denied for business expenses because they were personal; deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses	Yes	IRS
<i>Schoppe v. Comm'r</i> , 711 F.3d 1190 (10th Cir. 2013), <i>aff'g</i> T.C. Memo 2012-153, cert. denied, 2013 WL 4598813 (2013)	Deduction denied for real estate practice expenses for failure to substantiate	Yes	IRS
<i>Sernett v. Comm'r</i> , T.C. Memo. 2012-334	Deduction denied because spring car racing activity not engaged in business for profit under § 183; deduction denied because expense was personal	No	IRS
<i>Smith v. Comm'r</i> , T.C. Summ. Op. 2012-71	Deduction allowed to the extent substantiated as ordinary and necessary in business	Yes	TP
<i>Stirm v. Comm'r</i> , T.C. Summ. Op. 2012-95	Deduction denied for airplane insurance and fuel for failure to substantiate; deduction denied for meals because expense was personal	Yes	IRS
<i>Striefel v. Comm'r</i> , T.C. Memo. 2013-102	Deduction allowed for lodging and meal expenses to the extent substantiated; deduction denied for failure to meet § 274 substantiation requirements for vehicle expenses	No	Split
<i>Thomas v. Comm'r</i> , T.C. Summ. Op. 2013-5	Deduction allowed for legal and professional fees to the extent substantiated as ordinary and necessary business expenses; deduction denied for failure to meet § 274 substantiation requirement for vehicle and travel expenses; deduction denied for failure to substantiate insurance, repair and utility expenses	Yes	Split
<i>Thousand Oaks Residential Care Home I, Inc. v. Comm'r</i> , T.C. Memo. 2013-10	Deduction allowed for compensation expense to the extent substantiated; deduction denied for compensation expense to business owner's daughter as expense was not ordinary and necessary in business	No	Split
<i>Thrifty Oil Co. v. Comm'r</i> , 139 T.C. 198 (2012)	Deduction denied for environmental remediation expense for no clear Congressional declaration of intent to allow double deduction of expense	No	IRS
<i>Tinney v. Comm'r</i> , T.C. Memo. 2013-91	Deduction denied for failure to meet § 274 substantiation requirement for travel and vehicle expenses	Yes	IRS
<i>Trescott v. Comm'r</i> , T.C. Memo. 2012-321	Deduction allowed for telephone expense as ordinary and necessary in business; deduction denied for business use of home because expenses were personal in nature	Yes	Split
<i>Tsai, In re v. Comm'r</i> , 110 A.F.T.R.2d (RIA) 5702 (D.N.J. 2012)	Deduction allowed for vehicle and wages expense as ordinary and necessary business expenses; deduction denied for gifts and other interest payments for failure to substantiate	Yes	Split
<i>Ugwuala v. Comm'r</i> , T.C. Memo. 2013-105	Deduction denied for rental real estate expenses because expense was personal	No	IRS
<i>Uniband, Inc. v. Comm'r</i> , 140 T.C. No. 13 (2013)	Deduction denied for wage and employee expenses for failure to show eligibility for business expense deduction	No	IRS
<i>Verrett v. Comm'r</i> , T.C. Memo. 2012-223	Deduction denied for expenses related to construction venture because not engaged in business for profit under § 183	Yes	IRS
<i>Vlach v. Comm'r</i> , T.C. Memo. 2013-116	Deduction denied for general business expenses for failure to prove ordinary and necessary in business	No	IRS

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Wade v. Comm'r</i> , T.C. Summ. Op. 2012-85	Deduction allowed for vehicle expenses to the extent substantiated; deduction denied for failure to meet § 274 substantiation requirement for travel expenses; deduction denied for gifts for failure to prove ordinary and necessary in business	Yes	Split
<i>Wagoner v. Comm'r</i> , T.C. Summ. Op. 2013-14	Deduction denied for failure to meet § 274 substantiation requirement for vehicle expenses	Yes	IRS
<i>Wallach v. Comm'r</i> , T.C. Summ. Op. 2012-94	Deduction allowed for meals and entertainment expense to extent substantiated; deduction denied for travel expenses for failure to prove ordinary and necessary in business; deduction denied for office expense because personal in nature	Yes	Split
<i>Walthall v. Comm'r</i> , T.C. Summ. Op. 2012-65	Deduction denied because home remodeling activity not engaged in for profit under § 183	Yes	IRS
<i>Wanat v. Comm'r</i> , T.C. Summ. Op. 2012-92	Deduction allowed for expense to extent substantiated for dog bed business; deduction denied for failure to meet § 274 substantiation requirements for vehicle expenses	Yes	Split
<i>Weatherley v. Comm'r</i> , T.C. Memo. 2012-320	Deduction for legal expenses related to royalty income denied for failure to substantiate	Yes	IRS
<i>Westrich v. Comm'r</i> , T.C. Summ. Op. 2013-35	Deduction denied for research and writing activity because not engaged in business for profit under § 183	Yes	IRS
<i>Winnett v. Comm'r</i> , T.C. Summ. Op. 2013-25	Deduction denied for expense incurred in advocacy activity as not engaged in business for profit under § 183	Yes	IRS
<i>Zaklama v. Comm'r</i> , T.C. Memo. 2012-346	Deduction allowed under Cohan for mortgage interest expense; deduction denied for business expense of sole proprietorship for failure to substantiate and insufficient evidence to use Cohan	Yes	Split

**Table 3: Gross Income Under IRC § 61 and Related Sections**

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
Individual Taxpayers (not including sole proprietorships)			
<i>Abarca v. Comm'r</i> , T.C. Memo. 2012-245	Unreported cancellation of debt income	Yes	TP
<i>Adams v. Comm'r</i> , T.C. Memo. 2013-7	Unreported income from like-kind exchange under IRC § 1031	No	TP
<i>Ahmed v. Comm'r</i> , 498 F. App'x 919 (11th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-295	Settlement proceeds not excludable under IRC § 104(a)(2)	Yes	IRS
<i>Albright v. Comm'r</i> , T.C. Memo. 2013-9	Unreported gain on sale of residence; whether business loss and attorney's fees affected the amount of gain; TP entitled to reduction in capital gain from sale of residence for amount of attorney's fees paid	Yes	Split
<i>Beech v. Comm'r</i> , T.C. Summ. Op. 2012-74	Unreported proceeds from inherited retirement savings	Yes	IRS
<i>Bernard v. Comm'r</i> , T.C. Memo. 2012-221	Proceeds from retirement savings taxable as ordinary income, rather than as a return of capital and capital gains	Yes	IRS
<i>Blackwood v. Comm'r</i> , T.C. Memo. 2012-190	Settlement proceeds not excludable under IRC § 104(a)(2); emotional distress rather than physical injuries or physical sickness	No	IRS
<i>Brady v. Comm'r</i> , T.C. Memo. 2013-1	Unreported social security and dividend income	Yes	IRS
<i>Bross v. Comm'r</i> , T.C. Summ. Op. 2012-122	Unreported cancellation of debt income	No	IRS
<i>Brown v. Comm'r</i> , 693 F.3d 765 (7th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-83	Unreported gain on life insurance policy termination	No	IRS
<i>Buckardt v. Comm'r</i> , 474 F. App'x 612 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-145	Unreported pension and annuity income	Yes	IRS
<i>Callahan v. Comm'r</i> , T.C. Memo. 2013-131	Unreported gain from sale of property and cancellation of debt income	No	IRS
<i>Calloway v. Comm'r</i> , 691 F.3d 1315 (11th Cir. 2012), <i>aff'g</i> 135 T.C. 26 (2010)	Unreported gain on sale of stock	No	IRS
<i>Campbell v. U.S.</i> , 111 A.F.T.R.2d (RIA) 946 (C.D. Cal. 2013), <i>appeal docketed</i> , No. 13-55442 (9th Cir. Mar. 14, 2013)	Unreported pension income; disability pension payments not excludable under IRC § 104(a)(1)	No	IRS
<i>Carmickle v. Comm'r</i> , T.C. Summ. Op. 2012-60	Unreported gain on sale of real estate not excluded under IRC § 121	Yes	IRS
<i>Carr v. Comm'r</i> , T.C. Summ. Op. 2013-3	Settlement proceeds not excludable under IRC § 104(a)(2)	Yes	IRS
<i>Cherry v. Comm'r</i> , T.C. Memo. 2013-3	Unreported gross income determined under the bank deposits method	Yes	IRS
<i>Clanton v. Comm'r</i> , 491 F. App'x 610 (6th Cir. 2012), <i>cert. denied</i> , 133 S.Ct. 2050 (2013)	Unreported early distribution from retirement savings	Yes	IRS
<i>Clark v. U.S.</i> , 111 A.F.T.R.2d (RIA) 344 (N.D. Cal. 2012)	Unreported income from a sale disguised as a loan	No	IRS
<i>Clayton v. Comm'r</i> , T.C. Memo. 2012-188, <i>appeal docketed</i> , No. 12-73904 (9th Cir. Nov. 28, 2012)	Unreported interest, dividend, social security and pension income	Yes	IRS
<i>Cox v. Comm'r</i> , T.C. Memo. 2013-75	Unreported gross receipts and interest determined under the bank deposits method; IRS failed to meet burden of showing income included funds TP received as conduit	Yes	Split
<i>Cryer v. Comm'r</i> , T.C. Memo. 2013-69	Unreported wages determined under the bank deposits method	No	IRS
<i>Cung v. Comm'r</i> , T.C. Memo. 2013-81	Settlement proceeds not excludable as lost value or capital to the TP	Yes	IRS

Table 3: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Curtis v. Comm'r</i> , T.C. Memo. 2013-12, <i>appeal docketed</i> , No. 13-72743 (9th Cir. Aug. 7, 2013)	Unreported rental income and capital gains	Yes	IRS
<i>Davenport v. Comm'r</i> , T.C. Memo. 2013-41	Unreported wages	Yes	IRS
<i>Davis v. Comm'r</i> , 111 A.F.T.R.2d (RIA) 1979 (11th Cir. 2013), <i>aff'g</i> T.C. Memo. 2011-286	Unreported income from the exercise of stock option	No	IRS
<i>Francis v. Comm'r</i> , T.C. Summ. Op. 2012-79	Unreported back pay award	Yes	IRS
<i>Gaitor v. Comm'r</i> , T.C. Memo. 2012-297	Unreported rental income and gambling winnings	Yes	IRS
<i>Garber v. Comm'r</i> , 500 F. App'x 540 (7th Cir. 2013), <i>aff'g</i> T.C. Memo. 2012-47	Unreported wages	Yes	IRS
<i>Harris v. Comm'r</i> , T.C. Memo. 2012-333	Settlement proceeds not excludable under IRC § 104(a)(2)	No	IRS
<i>Hartman v. U.S.</i> , 694 F.3d 96 (Fed. Cir. 2012), <i>aff'g</i> 99 Fed. Cl. 168 (2011)	Constructive receipt of stock properly included in gross income	No	IRS
<i>Haury v. Comm'r</i> , T.C. Memo. 2012-215, <i>appeal docketed</i> , No. 13-1780 (8th Cir. Apr. 9, 2013)	Unreported early distribution from retirement savings	Yes	IRS
<i>Hoang v. Comm'r</i> , T.C. Memo. 2013-127, <i>appeal docketed</i> , No. 13-14398 (11th Cir. Sept. 26, 2013)	Unreported qualified dividend, interest and other income and gain from the sale of securities	Yes	IRS
<i>Holmes v. Comm'r</i> , T.C. Memo. 2012-251, <i>appeal docketed</i> , No. 13-71034 (9th Cir. Mar. 25, 2013)	Unreported gain from sale of purported small business stock	No	IRS
<i>Hyde v. Comm'r</i> , 471 F. App'x 537 (8th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-104, <i>cert. denied</i> , 133 S. Ct. 903 (2013)	Unreported wages, interest income, dividends and IRA distributions	Yes	IRS
<i>Jarvis v. Comm'r</i> , T.C. Summ. Op. 2013-11	Unreported gain on life insurance policy termination	Yes	IRS
<i>Jenkins v. Comm'r</i> , T.C. Memo. 2012-181	Unreported nonemployee compensation, wages, and cancellation of debt income	Yes	IRS
<i>Kramer v. Comm'r</i> , T.C. Memo. 2012-192	Unreported wages	Yes	IRS
<i>Leyshon v. Comm'r</i> , T.C. Memo. 2012-248	Unreported wages and retirement plan distribution	Yes	IRS
<i>Leyva v. Comm'r</i> , 483 F. App'x 371 (9th Cir. 2012)	Unreported wages and capital gains	Yes	IRS
<i>Loren-Maltese v. Comm'r</i> , T.C. Memo. 2012-214	Unreported income from political campaign funds	No	IRS
<i>McAllister v. Comm'r</i> , T.C. Memo. 2013-96	Unreported cancellation of debt income limited by insolvency exception under IRC § 108(a)(1)(B)	Yes	Split
<i>McKinnon v. Comm'r</i> , T.C. Summ. Op. 2013-8	Unreported interest income	Yes	IRS
<i>Moore v. Comm'r</i> , T.C. Summ. Op. 2012-83	Unreported gain on life insurance policy termination	Yes	TP
<i>Moore v. Comm'r</i> , T.C. Memo. 2012-249	Unreported social security disability benefits; no offset for state worker's compensation benefits	Yes	IRS
<i>Mui v. Comm'r</i> , T.C. Memo. 2013-83	Unreported income under the bank deposits method	No	IRS
<i>Murray v. Comm'r</i> , T.C. Memo. 2012-213	Unreported proceeds from inherited retirement savings	Yes	IRS
<i>Naylor v. Comm'r</i> , T.C. Memo. 2013-19	Unreported gain from sale of stock	Yes	IRS
<i>Neff v. Comm'r</i> , T.C. Memo. 2012-244	Unreported income from termination of split dollar life insurance policies	No	IRS
<i>Nelson v. Comm'r</i> , T.C. Memo. 2012- 232, <i>aff'd</i> , 112 A.F.T.R.2d (RIA) 6247 (11th Cir. 2013)	Unreported wages	Yes	IRS

Table 3: Gross Income Under IRC § 61 and Related Sections

Case Citation	Issue(s)	Pro Se	Decision
<i>Nix v. Comm'r</i> , T.C. Memo. 2012-304, <i>appeal docketed</i> , No. 13-12316 (11th Cir. May 22, 2013)	Unreported wages	Yes	IRS
<i>O'Connor v. Comm'r</i> , T.C. Memo. 2012-317, <i>appeal docketed</i> , No. 13-71413 (9th Cir. Apr. 22, 2013)	Payment received for participating in a medical study not excludable under IRC § 102 or IRC § 104(a)(2)	Yes	IRS
<i>Parker v. Comm'r</i> , T.C. Memo. 2012-357	Unreported gain from sale of real estate under the installment method	No	IRS
<i>Phillips v. Comm'r</i> , T.C. Memo. 2013-42	Unreported retirement savings distribution and interest income; distribution not qualified rollover	Yes	IRS
<i>Pinn v. Comm'r</i> , T.C. Memo. 2013-45	Unreported cancellation of debt income on defaulted life insurance loans	No	TP
<i>Richmond v. Comm'r</i> , 474 F. App'x 754 (10th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-251	Unreported wages, interest and trust income	Yes	IRS
<i>Rogers v. Comm'r</i> , T.C. Memo. 2013-77, <i>appeal docketed</i> , No. 13-1241 (D.C. Cir. Aug. 15, 2013)	Foreign earned income exclusion under IRC § 911	Yes	IRS
<i>Sassani v. Comm'r</i> , T.C. Summ. Op. 2012-80	Unreported distributions from IRA	Yes	IRS
<i>Scharringhausen v. Comm'r</i> , T.C. Memo. 2012-350	Unreported check withdrawals from off-shore bank accounts constituted taxable income	Yes	IRS
<i>Scott v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1595 (C.D. Cal. 2013), <i>appeal docketed</i> , No. 13-55712 (9th Cir. Apr. 29, 2013)	Unreported taxable pension income	No	IRS
<i>Shepherd v. Comm'r</i> , T.C. Memo. 2012-212	Unreported cancellation of debt income	Yes	IRS
<i>Smallwood v. U.S.</i> , 111 A.F.T.R.2d (RIA) 377 (C.D. Cal. 2012), <i>appeal docketed</i> , No. 13-55304 (9th Cir. Feb. 22, 2013)	Refund claim denied because contingency fee paid to attorney from settlement proceeds in employment discrimination case was taxable income	Yes	IRS
<i>Sollberger v. Comm'r</i> , 691 F.3d 1119 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-78	Unreported income from the sale of floating rate notes	No	IRS
<i>Thibodeaux v. Comm'r</i> , T.C. Summ. Op. 2013-7	Unreported wages	Yes	IRS
<i>Tran v. Comm'r</i> , T.C. Summ. Op. 2012-110	Unreported cancellation of debt income; TP allowed deduction for fees paid	Yes	Split
<i>Worsham v. Comm'r</i> , T.C. Memo. 2012-219, <i>aff'd</i> , 112 A.F.T.R.2d (RIA) 5035 (4th Cir. 2013)	Unreported wages, compensation for legal services, settlement proceeds from personal lawsuits, and interest income	Yes	IRS
<i>Wyman v. U.S.</i> , 2013 U.S. Dist. LEXIS 74258 (C.D. Cal. 2013), <i>appeal docketed</i> , No. 13-55990 (9th Cir. June 7, 2013)	Unreported taxable pension income	No	IRS
<i>Yarish v. Comm'r</i> , 139 T.C. 290 (2012)	Unreported income from vested accrued benefit	No	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships)</b>			
<i>Bennett v. Comm'r</i> , T.C. Memo. 2012-193	Unreported fees from services determined under the specific income based method; loan proceeds not taxable	No	Split
<i>Cadwell v. Comm'r</i> , 483 F. App'x 847 (4th Cir. 2012), <i>aff'g</i> 136 T.C. 38 (2011)	Unreported income from "substantially vested" employer contributions made to a nonexempt employee trust	No	IRS
<i>Cvancara v. Comm'r</i> , T.C. Memo. 2013-20	Unreported advanced payments under accrual method; unreported partnership receipts characterized as capital contributions	Yes	TP
<i>Barnes Group, Inc. v. Comm'r</i> , T.C. Memo. 2013-109	Unreported income from funds transferred from foreign entities	No	IRS
<i>Didonato v. Comm'r</i> , T.C. Memo. 2013-11	Unreported funds transferred between subchapter S corporations	No	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Dyer v. Comm'r</i> , T.C. Memo. 2012-224	Unreported gross receipts on Schedule C determined under the bank deposits method and specific items method	No	IRS
<i>Flood v. Comm'r</i> , T.C. Memo. 2012-243	Unreported gain from sale of real estate	Yes	IRS
<i>Foxworthy, Inc. v. Comm'r</i> , 494 F. App'x. 964 (11th Cir. 2012), <i>aff'g</i> T.C. Memo. 2009-203	Unreported income from alter ego corporation	No	IRS
<i>Gaggero v. Comm'r</i> , T.C. Memo. 2012-331	Unreported excess funds received in an IRC § 1034 transaction	No	IRS
<i>Garcia v. Comm'r</i> , T.C. Summ. Op. 2012-107	TP alleged he overstated gross receipts on Schedule C	Yes	IRS
<i>Gardner v. Comm'r</i> , T.C. Memo. 2013-67	Unreported gross receipts on Schedule C determined under the bank deposits method	No	IRS
<i>Gassaway v. Comm'r</i> , T.C. Memo. 2013-13, <i>appeal docketed</i> , No. 13-60289 (5th Cir. May 1, 2013)	Unreported fees received from client	Yes	IRS
<i>Gluckman v. Comm'r</i> , T.C. Memo. 2012-329, <i>appeal docketed</i> , No. 13-761 (2d Cir. Mar. 1, 2013)	Unreported income from the cash value of life insurance policies withdrawn	No	IRS
<i>Good v. Comm'r</i> , T.C. Memo. 2012-323	Unreported gross receipts on Schedule C determined under the bank deposits method	Yes	IRS
<i>Gorokhovskiy v. Comm'r</i> , T.C. Memo. 2013-65	Unreported gross receipts on Schedule C determined under the bank deposits method	Yes	IRS
<i>Grandy v. Comm'r</i> , T.C. Memo. 2012-196	Unreported wages, distributions from trust fund and self-employment income	Yes	IRS
<i>Gunkle v. Comm'r</i> , T.C. Memo. 2012-305, <i>appeal docketed</i> , No. 13-60245 (5th Cir. Apr. 12, 2013)	Unreported income from transferred corporate funds	No	IRS
<i>Herbert v. Comm'r</i> , T.C. Summ. Op. 2012-124	Unreported wages; wages correctly characterized by TP	Yes	Split
<i>Hewlett-Packard Co. v. Comm'r</i> , 139 T.C. 255 (2012)	Unreported nonsales income	No	IRS
<i>Hovind v. Comm'r</i> , T.C. Memo. 2012-281	Unreported income from unincorporated entity determined under the bank deposits method	No	IRS
<i>Jenkins v. Comm'r</i> , T.C. Memo. 2012-283	Unreported gross receipts on schedule C determined under the bank deposits method	Yes	IRS
<i>Kazhukauskas v. Comm'r</i> , T.C. Memo. 2012-191	Unreported gross receipts on Schedule C determined under the bank deposits method	Yes	IRS
<i>Kim v. Comm'r</i> , T.C. Memo. 2013-5, <i>appeal docketed</i> , No. 13-3452 (3d Cir. Aug. 14, 2013)	Unreported pass-through income from subchapter S corporation	No	IRS
<i>Laciny v. Comm'r</i> , T.C. Memo. 2013-107	Unreported constructive dividends from a corporation	No	IRS
<i>MacGregor v. Comm'r</i> , 501 F. App'x 663 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-187	Unreported gross receipts on Schedule C determined under the bank deposits method; Unreported settlement proceeds in gross income; TP properly excluded certain deposits from gross income	Yes	Split
<i>Martell v. Comm'r</i> , T.C. Memo. 2013-115	TP properly excluded from gross income nontaxable reimbursements and certain deposits determined under the bank deposits method; however, other deposits were determined to be taxable income	No	Split
<i>Mawji v. Comm'r</i> , T.C. Memo. 2013-108, <i>appeal docketed</i> , No. 13-13194 (11th Cir. July 15, 2013)	Unreported gross receipts on Schedule C determined under the bank deposits method	No	IRS
<i>Mears v. Comm'r</i> , T.C. Memo. 2013-52	Unreported rental income	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Mich. Mem'l Park, Inc. v. U.S.</i> , 111 A.F.T.R.2d (RIA) 475 (E.D. Mich. 2013)	Unreported distributions received from a perpetual care trust	No	IRS
<i>Mistlebauer v. Comm'r</i> , T.C. Memo. 2012-186	Unreported gross receipts on Schedule C determined under the bank deposits method	Yes	IRS
<i>Olekanma v. Comm'r</i> , T.C. Memo. 2013-31	Unreported gross receipts on Schedule C determined under the bank deposits method	Yes	IRS
<i>Olive v. Comm'r</i> , 139 T.C. 19 (2012), <i>appeal docketed</i> , No. 13-70510 (9th Cir. Feb. 11, 2013)	Unreported gross receipts on Schedule C	No	IRS
<i>Omozee v. Comm'r</i> , T.C. Memo. 2013-89	Unreported gross receipts on Schedule C determined under the bank deposits method	Yes	IRS
<i>Perry v. Comm'r</i> , T.C. Memo. 2012-237	Unreported executive compensation mischaracterized as office rental income	No	IRS
<i>Plotkin v. Comm'r</i> , 498 F. App'x 954 (11th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-260, <i>cert. denied</i> , 133 S. Ct. 1829 (2013)	TP properly excluded from gross income funds transferred between corporations; Unreported pass-through income	Yes	Split
<i>Powers v. Comm'r</i> , T.C. Memo. 2013-134	Unreported gross receipts on Schedule C determined under the bank deposits method	Yes	IRS
<i>Reading, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5965 (D. Ariz. 2012)	TP granted leniency on certain unreported income; Unreported capital gains	No	Split
<i>Real v. Comm'r</i> , T.C. Summ. Op. 2012-104	Unreported gross receipts on Schedule C determined under the bank deposits method; however, some deposits were nontaxable reimbursements and loan repayments	Yes	Split
<i>Reynoso v. Comm'r</i> , T.C. Memo. 2013-25	Unreported gross receipts on Schedule C determined under the bank deposits method	No	IRS
<i>Roye v. Comm'r</i> , T.C. Memo. 2012-246	Unreported gross receipts on Schedule C determined under the bank deposits method	Yes	IRS
<i>Snow v. Comm'r</i> , T.C. Memo. 2013-114	Unreported wages and gross receipts	Yes	IRS
<i>Stephens v. Comm'r</i> , T.C. Memo. 2013-47, <i>appeal docketed</i> , No. 13-14235 (11th Cir. Sept. 18, 2013)	Unreported income from transferred corporate funds	Yes	IRS
<i>Tinney v. Comm'r</i> , T.C. Memo. 2013-91	Unreported gross receipts on Schedule C determined under the bank deposits method	Yes	IRS
<i>Todd v. Comm'r</i> , 486 F. App'x 423 (5th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-123	Unreported distributions from employee benefit fund	No	IRS
<i>Trescott v. Comm'r</i> , T.C. Memo. 2012-321	Unreported gross receipts determined under the bank deposits method	Yes	IRS
<i>Vlach v. Comm'r</i> , T.C. Memo. 2013-116	Unreported payments from a sham trust	No	IRS
<i>Ward v. Comm'r</i> , T.C. Memo. 2013-133	Unreported pass-through income from subchapter S corporation determined under the bank deposits method	Yes	IRS
<i>Williams v. Comm'r</i> , 498 F. App'x 284 (4th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-89	Unreported income from consulting fees deposited into foreign bank accounts	No	IRS
<i>Zaklana v. Comm'r</i> , T.C. Memo. 2012-346	Unreported self-employment income and some distributions from IRA were nontaxable	Yes	Split



**Table 4: Summons Enforcement Under IRC §§ 7602, 7604, and 7609**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Agisim, U.S. v.</i> , 2013 U.S. Dist. LEXIS 72549 (D.N.H. 2013), <i>adopting</i> 2013 U.S. Dist. LEXIS 72547 (D.N.H. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Ahlquist, U.S. v.</i> , 2012 U.S. Dist. LEXIS 104668 (D. Minn. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 105084 (D. Minn. 2012)	Enforcement of summons ordered	No	IRS
<i>Amabile, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5017 (E.D. Pa. 2012), <i>adopting</i> 109 A.F.T.R.2d (RIA) 2392 (E.D. Pa. 2012)	TP's blanket Fifth Amendment objection invalid; civil contempt ordered	Yes	IRS
<i>Anderson v. U.S.</i> , 111 A.F.T.R.2d (RIA) 2047 (D. Mont. 2013)	Powell requirements satisfied; TP's untimely motion to quash third-party summons dismissed for lack of subject matter jurisdiction and failure to state a claim upon which relief can be granted; TP received adequate notice; TP failed to demonstrate that case has been referred to DOJ; TP's privacy objections lacked merit; TP's bad faith argument rejected	Yes	IRS
<i>Bacon, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 7071 (E.D. Cal. 2012)	Civil contempt ordered	Yes	IRS
<i>Barringer, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 583 (C.D. Ill. 2013)	Powell requirements satisfied; TP's assertion that United States lacks authority to issue and proceed with summons enforcement rejected	Yes	IRS
<i>Bates, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5552 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5349 (E.D. Cal. 2012)	Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered	Yes	IRS
<i>Bates, U.S. v.</i> , 2013 U.S. Dist. LEXIS 35650 (E.D. Cal. 2013)	Civil contempt ordered	Yes	IRS
<i>Beck, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6279 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6019 (E.D. Cal. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Boyd, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5772 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5434 (E.D. Cal. 2012)	Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered	Yes	IRS
<i>Bybee v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6215 (D. Utah 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6212 (D. Utah 2012)	Motion to quash third-party summons dismissed; movants are not third-party record-keepers.	No	IRS
<i>Canatella v. U.S.</i> , 2013-1 U.S.T.C. (CCH) ¶ 50,332 (9th Cir. 2013), <i>aff'g</i> 108 A.F.T.R.2d (RIA) 5256 (N.D. Cal. 2011)	TP assertion that district court abused its discretion in denying evidentiary hearing rejected; order dismissing motion to quash third-party summons affirmed	No	IRS
<i>Chavira v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1931 (C.D. Cal. 2013)	TP's motion to quash third-party summons dismissed because it was untimely	Yes	IRS
<i>Chow, U.S. v.</i> , 2012 U.S. Dist. LEXIS 120055 (C.D. Cal. 2012), <i>later proceeding to amend order</i> , 2012 U.S. Dist. LEXIS 135029 (C.D. Cal. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Chuhlantseff, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 7024 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6700 (E.D. Cal. 2012)	Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered	Yes	IRS
<i>Collins, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 309 (S.D. Ohio 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6638 (S.D. Ohio 2012)	Civil contempt ordered	Yes	IRS



Case Citation	Issue(s)	Pro Se	Decision
<i>Coots, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6761 (E.D. Pa. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Cutshall, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5173 (D. Utah 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5172 (D. Utah 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>De La Peña v. U.S.</i> , 2013 U.S. Dist. LEXIS 7258 (E.D.N.Y. 2013)	Motion to quash summons dismissed because it was late and sent to wrong office	Yes	IRS
<i>Dunnell, U.S. v.</i> , 2013 U.S. Dist. LEXIS 14606 (D.N.H. 2013), <i>approving</i> 2013 U.S. Dist. LEXIS 14607 (D.N.H. 2013)	Powell requirements satisfied; government awarded costs; enforcement of summons ordered	Yes	IRS
<i>Elgaen, U.S. v.</i> , 2012 U.S. Dist. LEXIS 102086 (W.D. Wash. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 102084 (W.D. Wash. 2012)	Government's motion to withdraw petition to enforce summons granted	Yes	IRS
<i>Ellison, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1705 (E.D. Mich. 2013)	TP's motion to dismiss for lack of subject matter jurisdiction denied	Yes	IRS
<i>Ellison, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1310 (E.D. Mich. 2013)	TP's motion to dismiss for lack of subject matter jurisdiction denied	Yes	IRS
<i>Erickson, U.S. v.</i> , 2013 U.S. Dist. LEXIS 2065 (M.D. Fla. 2013), <i>adopting</i> 2012 U.S. Dist. LEXIS 183697 (M.D. Fla. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Erickson, U.S. v.</i> , 2013 U.S. Dist. LEXIS 2065 (M.D. Fla. 2013), <i>adopting</i> 2012 U.S. Dist. LEXIS 183697 (M.D. Fla. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Gillies, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1188 (N.D. Cal. 2013), <i>adopting</i> 2013 U.S. Dist. LEXIS 34318 (N.D. Cal. 2013)	Civil contempt ordered	Yes	IRS
<i>Grant v. U.S.</i> , 2012 U.S. Dist. LEXIS 164861 (S.D. Ohio 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 152864 (S.D. Ohio 2012)	TP's motion to quash summons dismissed for failure to prosecute	Yes	IRS
<i>Green v. U.S.</i> , 2012 U.S. Dist. LEXIS 141858 (E.D. Pa. 2012)	TP's motion to quash third-party summons denied	Yes	IRS
<i>Grisel, U.S. v.</i> , 2013 U.S. Dist. LEXIS 11286 (N.D. Cal. 2013)	Government's motion for show cause hearing granted	Yes	IRS
<i>Guglielmi v. U.S.</i> , 2013 U.S. Dist. LEXIS 55044 (S.D.N.Y. 2013)	Powell requirements satisfied; TP's motion to quash third-party summons denied	No	IRS
<i>Guy, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 7023 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6719 (E.D. Cal. 2012)	Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered	Yes	IRS
<i>Hampton, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5200 (W.D. Mo. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5198 (W.D. Mo. 2012), <i>vacated and dismissed as moot</i> , No. 12-2861 (8th Cir. Nov. 28, 2012) ( <i>period of limitations on collection expired and summons no longer enforceable</i> )	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Harrington, U.S. v.</i> , 2013 U.S. Dist. LEXIS 53711 (C.D. Cal. 2013)	Powell requirements satisfied; government's motion for show cause hearing granted	Yes	IRS
<i>Hawk, U.S. v.</i> , 2012 U.S. Dist. LEXIS 140110 (N.D. Ohio 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 140109 (N.D. Ohio 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Hezi, U.S. v.</i> , 2012 U.S. Dist. LEXIS 159193 (C.D. Cal. 2012)	Powell requirements satisfied; government's motion for show cause hearing granted	Yes	IRS

Table 4: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Holland, U.S. v.</i> , 2012 U.S. Dist. LEXIS 90414 (D.N.H. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 90411 (D.N.H. 2012)	Powell requirements satisfied; enforcement of summons ordered; costs awarded to government	Yes	IRS
<i>Howard, U.S. v.</i> , 2012 U.S. Dist. LEXIS 79021 (D.N.H. 2012), <i>adopting</i> 109 A.F.T.R.2d (RIA) 2504 (D.N.H. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Hunkler v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1593 (N.D. Ohio 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 764 (N.D. Ohio 2013)	TP's motion to quash third-party summons found to be timely; United States ordered to respond to petition	Yes	TP
<i>Joyce, U.S. v.</i> , 2013 U.S. Dist. LEXIS 65883 (C.D. Cal. 2013)	Powell requirements satisfied; government's motion for show cause hearing granted	Yes	IRS
<i>Kahler, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5350 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5313 (E.D. Cal. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Kalra v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1760 (N.D. Ill. 2013)	TP's motion to quash third-party summons granted for lack of proper notice and failure to satisfy Powell requirements	No	TP
<i>Kibler, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 2213 (M.D. Fla. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 2211 (M.D. Fla. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Kurtz, U.S. v.</i> , 2012 U.S. Dist. LEXIS 130907 (M.D. Fla. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 130677 (M.D. Fla. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>LaBrecque v. U.S.</i> , 110 A.F.T.R.2d (RIA) 7064 (D. Colo. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 7061 (D. Colo. 2012)	TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction; TP not entitled to notice because third-party summons issued in aid of collection efforts	Yes	IRS
<i>Lee v. Harris</i> , 110 A.F.T.R.2d (RIA) 5038 (D. Nev. 2012)	TP's motion to quash third-party summons dismissed for lack of standing; TP not entitled to notice because third-party summons issued in aid of collection efforts	Yes	IRS
<i>Maxwell v. U.S.</i> , 110 A.F.T.R.2d (RIA) 5105 (D.D.C. 2012), <i>aff'd</i> , 2013 U.S. App. LEXIS 13969 (D.C. Cir. 2013)	TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction	Yes	IRS
<i>Maya, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5770 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5437 (E.D. Cal. 2012)	Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered	Yes	IRS
<i>McCollum, U.S. v.</i> , 2012 U.S. Dist. LEXIS 108913 (E.D. Tex. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 108928 (E.D. Tex. 2012)	Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered	Yes	IRS
<i>Melick, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 7031 (1st Cir. 2012), <i>aff'g</i> 108 A.F.T.R.2d (RIA) 6031 (D.N.H. 2011) ( <i>granting motion to strike defendant's motion to dismiss summons order</i> ) and <i>dismissing</i> 108 A.F.T.R.2d (RIA) 6780 (D.N.H. 2011)	Affirming government's motion to strike TP's motion to dismiss summons order; TP's appeal of the civil contempt order dismissed for lack of jurisdiction	Yes	IRS
<i>Meloy, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5239 (W.D. Mo. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5237 (W.D. Mo. 2012)	Powell requirement satisfied; enforcement of summons ordered	Yes	IRS
<i>Munson v. U.S.</i> , 110 A.F.T.R.2d (RIA) 5795 (N.D. Ohio 2012)	TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction	Yes	IRS
<i>Munson v. U.S.</i> , 111 A.F.T.R.2d (RIA) 2065 (N.D. Ohio 2013)	TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction	Yes	IRS

Table 4: Summons Enforcement Under IRC §§ 7602, 7604, and 7609

Case Citation	Issue(s)	Pro Se	Decision
<i>Olvaney, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 2720 (M.D. Pa. 2012), <i>adopting</i> 109 A.F.T.R.2d (RIA) 2717 (M.D. Pa. 2012)	Powell requirements satisfied; TP's frivolous argument lacked merit; enforcement of summons ordered	Yes	IRS
<i>Peterson v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6562 (D. Neb. 2012)	TP's motion to quash third-party summons denied; TP received adequate notice; TP failed to demonstrate that the case has been referred to DOJ; TP's bad faith argument rejected; TP's Fourth Amendment objection lacked merit; TP's state and federal privacy law objections lacked merit	Yes	IRS
<i>Petty, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6772 (S.D. Cal. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Phuc Le, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5544 (N.D. Cal. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Plum, U.S. v.</i> , 2012 U.S. Dist. LEXIS 95791 (E.D. Tex. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 79842 (E.D. Tex. 2012)	Powell requirements satisfied; TP failed to demonstrate that case has been referred to DOJ; enforcement of summons ordered	Yes	IRS
<i>Porter, U.S. v.</i> , 2013-1 U.S.T.C. (CCH) ¶ 50,163 (E.D. Mich. 2013), <i>order entered at</i> 2013-1 U.S.T.C. (CCH) ¶ 50,163 (E.D. Mich. 2013)	Powell requirements satisfied; enforcement of summonses ordered	Yes	IRS
<i>Ruiz, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5770 (E.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5435 (E.D. Cal. 2012)	Powell requirements satisfied; TP failed to demonstrate that the case has been referred to DOJ; enforcement of summons ordered	Yes	IRS
<i>Ruiz, U.S. v.</i> , 2013 U.S. Dist. LEXIS 35660 (E.D. Cal. 2013)	Civil contempt ordered	Yes	IRS
<i>Salter, U.S. v.</i> , 2012 U.S. Dist. LEXIS 122174 (S.D. Ala. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Sancen, U.S. v.</i> , 2013 U.S. Dist. LEXIS 36368 (N.D. Cal. 2013)	Show cause hearing for civil contempt order granted	Yes	IRS
<i>Sanders, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5913 (S.D. Ill. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5910 (S.D. Ill. 2011)	Powell requirements satisfied; TP's assertion that IRS lacks authority to issue summonses rejected; enforcement of summons ordered	No	IRS
<i>Sato, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 664 (N.D. Cal. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 662 (N.D. Cal. 2012), <i>order entered at</i> 2013 U.S. Dist. LEXIS 13539 (N.D. Cal. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Schwartz v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6003 (D. Neb. 2012)	Powell requirements satisfied; TP's motion to quash third-party summons dismissed; TP's frivolous arguments lacked merit	Yes	IRS
<i>Sessions, U.S. v.</i> , 2012 U.S. Dist. LEXIS 139766 (W.D. Wash. 2012), <i>adopting in part and modifying in part</i> 2012 U.S. Dist. LEXIS 139775 (W.D. Wash. 2012), <i>appeal docketed</i> , No. 12-35929 (9th Cir. Nov. 9, 2012)	TP's Fourth Amendment and over breadth arguments rejected; TP's Fifth Amendment objection lacked merit; enforcement of summons ordered	No	IRS
<i>Shaw v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1754 (11th Cir. 2013), <i>aff'g</i> 109 A.F.T.R.2d (RIA) 2364 (M.D. Fla. 2012)	TP's motion to quash third-party summons denied for lack of subject matter jurisdiction; TP not entitled to notice because third-party summons issued in aid of collection efforts	Yes	IRS
<i>Smit, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5325 (D.N.M. 2012)	TP's motion to quash summons denied; Powell requirements satisfied; TP failed to demonstrate case has been referred to DOJ; TP's frivolous arguments lacked merit; enforcement of summons ordered	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Snell, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 7075 (D. Ariz. 2012)	Powell requirements satisfied; enforcement of summons ordered; government's motion for show cause hearing ordered	Yes	IRS
<i>Snider, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 483 (N.D. Cal. 2013), <i>amending</i> 111 A.F.T.R.2d (RIA) 482 (N.D. Cal. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 480 (N.D. Cal. 2012)	Powell requirements satisfied; TP's bad faith argument rejected; enforcement of summons ordered	Yes	IRS
<i>St. John, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1653 (M.D. Fla. 2013), <i>adopting</i> A.F.T.R.2d (RIA) 1328 (M.D. Fla. 2013)	TP's motion to quash third-party summons rejected; TP's Fifth Amendment arguments rejected; civil contempt ordered	No	IRS
<i>St. John, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 723 (M.D. Fla. 2013), <i>adopting in part</i> 111 A.F.T.R.2d (RIA) 719 (M.D. Fla. 2012)	TP did not waive Fifth Amendment privilege by waiting until contempt proceeding to invoke it; show cause hearing for civil contempt ordered	No	Split
<i>Stanley, U.S. v.</i> , 2012 U.S. Dist. LEXIS 182744 (D.N.H. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 181793 (D.N.H. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Strauss, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6487 (S.D. Cal. 2012)	Powell requirements satisfied; enforcement of summons granted;	Yes	IRS
<i>Tech v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1423 (M.D. Pa. 2013), <i>aff'g</i> 109 A.F.T.R.2d (RIA) 2655 (M.D. Pa. 2012)	TP's assertion that IRS can be compelled to issue summonses for civil discovery purposes lacked merit	No	IRS
<i>Thompson, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5169 (W.D. Mo. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5167 (W.D. Mo. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Thurkins, U.S. v.</i> , 2012 U.S. Dist. LEXIS 156775 (D.N.H. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 156776 (D.N.H. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Trescott v. Dep't of the Treas.</i> , 2012 U.S. Dist. Lexis 127903 (N.D. Fla. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 127906 (N.D. Fla. 2012)	TP's petition to quash third-party summons for lack of subject matter jurisdiction; TP not entitled to notice because third-party summons issued in aid of collection efforts	Yes	IRS
<i>Valencia, U.S. v.</i> , 2013 U.S. Dist. LEXIS 15049 (C.D. Cal. 2013)	Powell requirements satisfied; government's motion for show cause hearing granted	Yes	IRS
<i>Vanarsdal, U.S. v.</i> , 2012 U.S. Dist. LEXIS 161803 (W.D. Mich. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 162725 (W.D. Mich. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Vanarsdal, U.S. v.</i> , 2012 U.S. Dist. LEXIS 161801 (W.D. Mich. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 165006 (W.D. Mich. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Van Liew, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1275 (N.D. Tex. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 1273 (N.D. Tex. 2013).	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Waller v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1876 (D. Nev. 2013)	TP's untimely motion to quash third-party summons dismissed for lack of subject matter jurisdiction	Yes	IRS
<i>Williams v. U.S.</i> , 111 A.F.T.R.2d (RIA) 853 (D. Or. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 850 (D. Or. 2013)	Powell requirements satisfied; TP's motion to quash third-party summons denied; TP received adequate notice; TP failed to demonstrate case has been referred to DOJ; TP's bad faith argument rejected; TP's Fourth and Fourteenth Amendment objections lacked merit; TP's federal privacy law objection lacked merit	Yes	IRS
<i>Williams, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5491 (S.D. Miss. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5488 (S.D. Miss. 2012)	Civil contempt ordered	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Williams, U.S. v.</i> , 2012 U.S. Dist. LEXIS 155043 (M.D.N.C. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 156261 (M.D.N.C. 2012)	Powell requirements satisfied; TP failed to demonstrate case has been referred to DOJ; enforcement of summons ordered	Yes	IRS
<i>Zane, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5266 (W.D. Mo. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5264 (W.D. Mo. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Zurek v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1594 (D. Ariz. 2013)	TP's motions to quash third-party summonses dismissed for lack of subject matter jurisdiction	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, &amp; Sole Proprietorships — Schedules C, E, F)</b>			
<i>AS Holdings Grp., LLC, U.S. v.</i> , 521 Fed. App'x 405 (6th Cir. 2013), <i>aff'g by an equally divided court U.S. v. Omega Solutions, LLC</i> , 873 F. Supp. 2d 887 (E.D. Mich. 2012)	Powell requirements satisfied; TP not entitled to notice because third-party summons issued in aid of collection efforts; order enforcing third-party summons affirmed	No	IRS
<i>Asselin, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6459 (D.N.H. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6458 (D.N.H. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Butler, U.S. v.</i> , 2012 U.S. Dist. LEXIS 175761 (D. Mass. 2012), <i>adopting</i> 2012 U.S. Dist. Lexis 182696 (D. Mass. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Christensen, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5421 (D. Ariz. 2012)	TP may assert Fifth Amendment privilege against self-incrimination on behalf of himself, but not for corporation; enforcement of summons ordered	No	IRS
<i>Christensen, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 307 (D. Ariz. 2012)	Hearing on purgation of contempt order ordered	No	IRS
<i>Clarke, U.S. v.</i> , 2013-1 U.S.T.C. (CCH) ¶ 50,287 (11th Cir. 2013), <i>vacating</i> 2012 U.S. Dist. LEXIS 188084 (S.D. Fla. 2012), <i>petition for cert. filed</i> , No. 13-301 (Sept. 6, 2013)	TP entitled to limited adversary hearing to investigate summons allegedly issued for improper purpose	No	TP
<i>Discount Plumbing Co., U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6726 (E.D. Tex. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6724 (E.D. Tex. 2012)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Don Mon Chin, U.S. v.</i> , 2013 U.S. Dist. LEXIS 12635 (D.N.H. 2013), <i>adopting</i> 2013 U.S. Dist. LEXIS 11679 (D.N.H. 2013)	Powell requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Eaton Corp., U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5638 (N.D. Ohio 2012)	Enforcement of summonses ordered in part and denied in part; privileged documentation for which written privileges logs provided protected; IRS cannot summons irrelevant information from TP	No	Split
<i>Fisher v. U.S.</i> , 110 A.F.T.R.2d (RIA) 5324 (D. Minn. 2012)	TP's untimely motion to quash third-party summons dismissed for lack of subject matter jurisdiction and failure to state a claim upon which relief can be granted	Yes	IRS
<i>Flight Vehicles Consulting, Inc. v. U.S.</i> , 110 A.F.T.R.2d (RIA) 5487 (N.D. Cal. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5484 (N.D. Cal. 2012)	Powell requirements satisfied; TP's motion to quash third-party summonses dismissed; TP's bad faith argument rejected	Yes	IRS
<i>Gehrisch, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6597 (S.D. Cal. 2012)	Powell requirements satisfied; state service of process requirements satisfied; enforcement of summons ordered	Yes	IRS
<i>Gjerde v. U.S.</i> , 110 A.F.T.R.2d (RIA) 5581 (E.D. Cal. 2012)	Powell requirements satisfied; TP's motion to quash third-party summons dismissed; documents ordered are not privileged; summons does not seek information beyond statute of limitations for the assessment period	Yes	IRS

Case Citation	Issue(s)	Pro Se	Decision
<i>Ideal Products LLC v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6964 (N.D. Ohio 2012)	TP's motion to quash third-party summons denied for lack of standing and subject matter jurisdiction	Yes	IRS
<i>Jewell v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1129 (E.D. Okla. 2013), <i>appeal docketed</i> , No. 13-7038 (10th Cir. May 3, 2013)	TP's motion to quash third-party summons granted for lack of proper notice	No	TP
<i>Jewell v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1005 (W.D. Okla. 2013), <i>appeal docketed</i> , No. 13-6069 (10th Cir. Mar. 21, 2013)	Powell requirements satisfied; TP's motion to quash third-party summons denied	No	IRS
<i>Lano Equip., Inc., U.S. v.</i> , 2012 U.S. Dist. LEXIS 77392 (D. Minn. 2012), <i>adopting</i> 2012 U.S. Dist. LEXIS 77900 (D. Minn. 2012)	Powell requirements satisfied; TP's over breadth argument lacked merit; enforcement of summons ordered	No	IRS
<i>M &amp; M Hal Agency, Inc., U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6253 (S.D. Ohio 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 5814 (S.D. Ohio 2012)	Civil contempt ordered	Yes	IRS
<i>Micosukee Tribe of Indians of Fla. v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6342 (11th Cir. 2012), <i>aff'g</i> 110 A.F.T.R.2d (RIA) 5212 (S.D. Fla. 2012)	Powell requirements satisfied; denial of TP's motion to quash third-party summonses affirmed; TP's claim of tribal sovereign immunity inapplicable to case; Rejection of TP's over breadth argument for lack of standing affirmed	No	IRS
<i>Moore DMD PA, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6619 (D.N.J. 2012), <i>adopting</i> <i>Moore, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6619 (D.N.J. 2012)	Enforcement of summons ordered	Yes	IRS
<i>Net Promotion, Inc. v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6951 (D. Minn. 2012), <i>adopting</i> 110 A.F.T.R.2d (RIA) 6949 (D. Minn. 2012)	Powell requirements satisfied; TP's motion to quash third-party summons denied	No	IRS
<i>Omega Solutions, LLC</i> , 873 F. Supp. 2d 887 (E.D. Mich. 2012), <i>aff'd sub nom.</i> , <i>U.S. v. AS Holdings Grp., LLC</i> , 521 Fed. App'x 405 (6th Cir. 2013)	Powell requirements satisfied; TP received adequate notice; TP's motion to intervene and to dismiss denied	No	IRS
<i>Shiozawa v. U.S.</i> , 111 A.F.T.R.2d (RIA) 369 (N.D. Cal. 2012)	Powell requirements satisfied; TP's motion to quash third-party summons dismissed; TP not entitled to notice because third-party summons issued in aid of collection efforts; enforcement of summons ordered	Yes	IRS
<i>Sideman &amp; Bancroft, LLP U.S. v.</i> , 111 A.F.T.R.2d (RIA) 460 (9th Cir. 2013), <i>aff'g</i> 107 A.F.T.R.2d (RIA) 1780 (N.D. Cal. 2011)	TP may not assert Fifth Amendment privilege against self-incrimination where foregone conclusion exception applies; enforcement of summons ordered	No	IRS
<i>Spitzer v. U.S. Dept. of Treas.</i> , 110 A.F.T.R.2d (RIA) 6942 (D. Ariz. 2012)	TP's amended motion to quash third-party summons dismissed	No	IRS
<i>Stevens v. LL Bradford, Inc.</i> , 2012 U.S. Dist. LEXIS 138043 (D. Nev. 2012)	TP's motion to quash third-party summons dismissed for lack of subject matter jurisdiction	No	IRS
<i>Veritas Inst. v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1027 (D. Nev. 2013)	TP's motion to quash third-party summons dismissed; business entities cannot proceed pro se/without licensed counsel	Yes	IRS
<i>Villarreal v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6777 (D. Colo. 2012)	Powell requirements satisfied; TP's motion to quash third-party summons denied; TP's bad faith argument rejected; enforcement of summons ordered	No	IRS
<i>Villarreal v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1713 (10th Cir. 2013), <i>aff'g</i> 109 A.F.T.R.2d (RIA) 1522 (D. Colo. 2012)	Powell requirements satisfied; order denying TP's motion to quash third-party summons affirmed; TP's bad faith argument rejected	No	IRS



**Table 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330**

Case Citation	Lien or Levy	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)				
<i>Adams v. Comm’r</i> , T.C. Summ. Op. 2012-76	Levy	Denial of Interest abatement upheld; TPs (H&W) entitled to challenge underlying liability; liability upheld; no abuse of discretion	Yes	IRS
<i>Anderson v. Comm’r</i> , T.C. Summ. Op. 2013-24	Levy	TP precluded from challenging underlying liability; no abuse of discretion in rejecting collection alternatives since TP did not provide information requested	Yes	IRS
<i>Arroyo v. Comm’r</i> , T.C. Memo. 2013-112	Levy	TP entitled to challenge the underlying liabilities; liabilities upheld in part and denied in part	Yes	Split
<i>Bartosovsky v. Comm’r</i> , T.C. Summ. Op. 2012-101	Levy	TP precluded from challenging underlying liability; no abuse of discretion since TP offered no collection alternatives	Yes	IRS
<i>Berns v. Comm’r</i> , T.C. Summ. Op. 2013-17	Lien	No abuse of discretion since TP did not provide information requested	Yes	IRS
<i>Boyd v. Comm’r</i> , T.C. Memo. 2013-100	Levy/ Lien	Proceeding dismissed as to TP (H) for lack of jurisdiction; TP (W) precluded from challenging underlying liability; no abuse of discretion in denying face-to-face hearing or collection alternatives; no abuse of discretion in refusing to grant a continuance or failing to provide TP (W) with transcripts; installment agreement was no longer in effect and had properly been reverted to collection status	Yes	IRS
<i>Brennan v. Comm’r</i> , T.C. Memo. 2013-123	Levy	TP precluded from challenging underlying liability; no abuse of discretion	No	IRS
<i>Buckardt v. Comm’r</i> , T.C. Memo. 2012-170, <i>appeal docketed</i> No. 12-72119 (9th Cir. July 3, 2012)	Levy/ Lien	TP precluded from challenging underlying liabilities since TP did not properly raise issues during hearing; no abuse of discretion in proceeding with proposed levy since TP’s positions were frivolous and TP did not offer a collection alternative; motion to permit levy granted	Yes	IRS
<i>Campbell v. Comm’r</i> , T.C. Memo. 2013-57	Levy	TP precluded from challenging underlying liability since TP constructively refused mail deliveries; no abuse of discretion in denying face-to-face hearing since TP did not provide information requested or offer a collection alternative	Yes	IRS
<i>Clark v. Comm’r</i> , T.C. Memo. 2012-182	Lien	TP precluded from challenging underlying liability for civil penalties since at hearing TP only contested penalties for frivolous reasons; no abuse of discretion since TP declined to discuss collection alternatives and TP’s positions were frivolous	Yes	IRS
<i>Cohen v. Comm’r</i> , T.C. Memo. 2013-86	Levy/ Lien	No abuse of discretion since “harmless error” doctrine applies	No	IRS
<i>Crites v. Comm’r</i> , T.C. Memo. 2012-267	Levy	No abuse of discretion because TP’s positions were frivolous	Yes	IRS
<i>Curran v. Comm’r</i> , T.C. Memo. 2012-234	Levy	No abuse of discretion in rejecting installment agreement since TP had sufficient assets to pay	No	IRS
<i>DeLon v. Comm’r</i> , 489 F. App’x 710 (4th Cir. 2012), <i>aff’g</i> T.C. Memo. 2012-33	Levy	TP precluded from challenging underlying tax liability; no abuse of discretion since TP did not offer collection alternatives or provide requested information	Yes	IRS
<i>Devlin v. Comm’r</i> , T.C. Memo. 2012-145	Lien	TP entitled to challenge the underlying liabilities but liabilities sustained since TP’s positions were frivolous; no abuse of discretion since TP did not offer collection alternatives or provide requested information	Yes	IRS

Table 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	<i>Pro Se</i>	Decision
<i>Drakes v. Comm’r</i> , T.C. Memo. 2012-189	Levy	TPs (H&W) precluded from challenging underlying liability; no abuse of discretion in rejecting offer since TPs had sufficient assets to pay	Yes	IRS
<i>Duplicki v. Comm’r</i> , T.C. Summ. Op. 2012-117	Lien	Determination by Appeals Office to uphold notice of lien sustained since notices of deficiency and demand for payment were properly mailed to last known address	Yes	IRS
<i>Flint v. Comm’r</i> , T.C. Memo. 2012-287	Lien	TP’s income tax liability not discharged in bankruptcy but section 6702 penalties discharged; lien filing sustained with respect to income tax liabilities but not with respect to section 6702 penalties	Yes	Split
<i>Friedman v. Comm’r</i> , T.C. Memo. 2013-44	Levy	TPs (H&W) precluded from challenging underlying liability; no abuse of discretion in denying request to delay collection since TPs had sufficient assets to pay; no abuse of discretion in rejecting installment agreement since TPs failed to make estimated tax payments	Yes	IRS
<i>Galyean v. Comm’r</i> , T.C. Memo. 2012-242	Levy	No abuse of discretion by refusing to place the TPs’ (H&W) account in “currently not collectible” status since TPs had sufficient assets to pay	Yes	IRS
<i>Goldberg v. Comm’r</i> , T.C. Summ. Op. 2012-62	Levy	Overpayment could not be applied to liability because it was time barred; no abuse of discretion since TP did not offer collection alternatives	Yes	IRS
<i>Hall v. Comm’r</i> , T.C. Memo. 2013-93	Lien	TP precluded from challenging underlying liabilities since TP previously signed a waiver agreeing to the liabilities; argument that waiver signed under duress rejected	Yes	IRS
<i>Harper v. Comm’r</i> , T.C. Memo. 2013-79	Levy	No abuse of discretion in denying face-to-face hearing since TP did not provide the information requested	Yes	IRS
<i>Harris v. Comm’r</i> , T.C. Memo. 2012-275	Levy/ Lien	TP precluded from challenging underlying liabilities; no abuse of discretion since TP’s positions were frivolous	Yes	IRS
<i>Hennessey v. Comm’r</i> , T.C. Summ. Op. 2013-23	Lien	No abuse of discretion in rejecting TP’s offer since TP had sufficient assets to pay	Yes	IRS
<i>Hernandez v. Comm’r</i> , T.C. Summ. Op. 2012-56	Levy	TPs (H&W) precluded from challenging underlying liability; no abuse of discretion in rejecting collection alternatives since TPs had sufficient assets to pay	Yes	IRS
<i>Holt v. Comm’r</i> , T.C. Memo. 2012-271	Levy/ Lien	TP precluded from challenging underlying liability; no abuse of discretion since TP did not claim or produce evidence of an abuse	Yes	IRS
<i>Israel v. Comm’r</i> , T.C. Memo. 2012-185	Levy	TP precluded from challenging underlying liability	Yes	IRS
<i>Johnson v. Comm’r</i> , 502 F. App’x 1, <i>aff’g</i> 136 T.C. 475 (2011)	Levy/ Lien	No abuse of discretion in rejecting offer since TP had sufficient assets to pay	No	IRS
<i>Jones v. Comm’r</i> , T.C. Memo. 2012-274	Lien	Remanded to Appeals Office to reconsider offer and to provide TPs (H&W) a meaningful opportunity to substantiate their position	Yes	TP
<i>Kalil v. Comm’r</i> , T.C. Summ. Op. 2013-29	Levy	TPs (H&W) precluded from challenging underlying liability; no abuse of discretion since TPs’ had not arrived at a binding agreement with Settlement Officer and check payment did not constitute full payment	Yes	IRS
<i>Kehoe v. Comm’r</i> , T.C. Memo. 2013-63	Lien	No abuse of discretion in rejecting offer since TPs (H&W) had sufficient assets; no abuse of discretion in not withdrawing lien	Yes	IRS
<i>Klika v. Comm’r</i> , T.C. Memo. 2012-225	Levy/ Lien	No abuse of discretion in denying face-to-face hearing or in rejecting collection alternatives since TP did not provide information requested	Yes	IRS



Table 5: Appeals From Collection Due Process Hearings Under IRC §§ 6320 and 6330

Case Citation	Lien or Levy	Issue(s)	<i>Pro Se</i>	Decision
<i>Kubon v. Comm’r</i> , 479 F. App’x 759 (9th Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-41	Levy/ Lien	TPs (H&W) precluded from challenging underlying liability since notice of deficiency was mailed to last known address and TPs’ positions were frivolous	Yes	IRS
<i>Kuretski v. Comm’r</i> , T.C. Memo. 2012-262, <i>appeal docketed</i> No. 13-1090 (D.C. Cir. Mar. 29, 2013)	Levy	No abuse of discretion in proceeding with proposed levy since Appeals Officer is not obligated to negotiate indefinitely; TPs (H&W) entitled to challenge the underlying liabilities; liabilities upheld in part and denied in part	No	Split
<i>Kyereme v. Comm’r</i> , T.C. Memo. 2012-174	Lien	No abuse of discretion since TP did not offer collection alternatives	Yes	IRS
<i>Leibold v. Comm’r</i> , T.C. Memo. 2012-210	Lien	TP not entitled to challenge underlying tax liability; no abuse of discretion in denying face-to-face hearing since TP did not provide information requested	Yes	IRS
<i>Link v. Comm’r</i> , T.C. Memo. 2013-53	Levy	No abuse of discretion in denying face-to-face hearing or proceeding with proposed levy since TP had sufficient assets to pay	Yes	IRS
<i>Lipson v. Comm’r</i> , T.C. Memo. 2012-252	Levy	No abuse of discretion in rejecting installment agreement since TP had already defaulted on 2 such agreements, was not in compliance with current payments, and had sufficient assets to pay	No	IRS
<i>Lyons v. Comm’r</i> , T.C. Memo. 2012-295	Levy	No abuse of discretion since TP did not provide information requested	Yes	IRS
<i>Mattson v. Comm’r</i> , 508 F. App’x 653 (9th Cir. 2013), <i>aff’g</i> T.C. Docket No. 19245-09 L (Jan. 19, 2011)	Levy/ Lien	TP precluded from challenging underlying liability; no abuse of discretion since TP failed to attend the face-to-face hearing or to provide information requested	Yes	IRS
<i>Minemyer v. Comm’r</i> , T.C. Memo. 2012-325	Levy/ Lien	No abuse of discretion since TP provided no evidence that removing the lien would facilitate collection; notice of intent to levy was invalid since it was not mailed to TP’s last known address	Yes	Split
<i>Moody v. Comm’r</i> , 474 F. App’x 552 (9th Cir. 2012), <i>aff’g</i> T.C. Docket Nos. 1319-10 L (Apr. 14, 2011), 1060-10 L (Apr. 14, 2011)	Levy/ Lien	TP precluded from challenging underlying liabilities since notices of deficiencies were mailed to last known address	Yes	IRS
<i>Moore v. Comm’r</i> , T.C. Summ. Op. 2012-116	Levy	TP (H&W) satisfied their 2005 tax liability in bankruptcy proceeding; Appeals Officer abused discretion in proceeding with levy to collection income-tax liability	Yes	TP
<i>Moser v. Comm’r</i> , T.C. Memo. 2012-208	Lien	TP not entitled to challenge underlying tax liabilities since notice of deficiencies were mailed to last known address; no abuse of discretion since TP did not offer collection alternative or provide information requested	Yes	IRS
<i>Nau v. Comm’r</i> , T.C. Summ. Op. 2012-106	Lien	TP precluded from challenging underlying liability; no abuse of discretion since TP did not offer collection alternatives or provide information requested	Yes	IRS
<i>O’Brien v. Comm’r</i> , T.C. Memo. 2012-326	Levy	TP entitled to challenge underlying liability; liability upheld; section 6702 penalty assessment was timely	Yes	IRS
<i>Pomeroy v. Comm’r</i> , T.C. Memo. 2013-26	Lien	Abuse of discretion in rejecting offer since Appeals Officer did not adequately consider TP’s (H) health; remanded to supplement the record	No	TP
<i>Radeke v. Comm’r</i> , T.C. Memo. 2012-319	Levy	No abuse discretion in denying collection alternatives since TP did not provide information requested	Yes	IRS
<i>Raifman v. Comm’r</i> , T.C. Memo. 2012-228	Levy/ Lien	TPs (H&W) entitled to challenge the underlying liabilities; IRS’s motion for summary judgment granted in part and denied in part since material fact remained pertaining to theft loss amount	No	Split
<i>Ramdas v. Comm’r</i> , T.C. Memo. 2013-104	Levy	No abuse of discretion in rejecting offer since TP did not provide information requested and had sufficient assets to pay	No	IRS

Case Citation	Lien or Levy	Issue(s)	<i>Pro Se</i>	Decision
<i>Sanchez v. Comm'r</i> , T.C. Memo. 2012-216	Lien	No abuse of discretion since TP's circumstances and new information were properly considered	Yes	IRS
<i>Satkiewicz v. Comm'r</i> , T.C. Memo. 2013-73	Lien	No abuse of discretion since TP's (H&W) positions were frivolous	Yes	IRS
<i>Sawyer v. Comm'r</i> , T.C. Memo. 2012-201	Lien	No abuse of discretion since TP's (H&W) did not provide sufficient evidence of misconduct nor did the "equitable estoppel" doctrine apply	Yes	IRS
<i>Skidmore v. Comm'r</i> , T.C. Memo. 2012-328	Lien	TP precluded from challenging underlying liability; no abuse of discretion since TP did not provide information requested	Yes	IRS
<i>Starkman v. Comm'r</i> , T.C. Memo. 2012-236	Levy/ Lien	No abuse of discretion in rejecting installment agreement since TP defaulted under a prior installment agreement and failed to make estimated tax payments	Yes	IRS
<i>Sullivan v. Comm'r</i> , T.C. Memo. 2012-337	Levy	No abuse of discretion in rejecting collection alternatives since TP did not provide information requested	Yes	IRS
<i>Thompson v. Comm'r</i> , T.C. Memo. 2013-61	Levy/ Lien	TP precluded from challenging underlying tax liability	Yes	IRS
<i>Tucker v. Comm'r</i> , 506 F. App'x 166 (3d Cir. 2012), <i>aff'g</i> T.C. Memo. 2012-30	Levy	No abuse of discretion since TP is not prejudiced by having received an unsigned copy of the record of assessment	Yes	IRS
<i>Van Camp v. Comm'r</i> , T.C. Memo. 2012-336, <i>appeal docketed</i> No. 13-70018 (9th Cir. Jan. 3, 2013)	Levy/ Lien	No abuse of discretion since TP's change in financial circumstances following the CDP hearing did not warrant remand	No	IRS
<i>Williams v. Comm'r</i> , 718 F.3d 89 (2d Cir. 2013), <i>aff'g</i> T.C. Memo 2007-162	Levy/ Lien	No abuse of discretion in denying face-to-face hearing since TP's (H&W) positions were frivolous and TP's did not provide information requested	Yes	IRS
<i>Wilson v. Comm'r</i> , T.C. Memo. 2012-229	Levy	No abuse of discretion in rejecting offer since TP had sufficient assets to pay	No	IRS
<i>Wilson v. Comm'r</i> , T.C. Summ. Op. 2013-18	Levy	No abuse of discretion in rejecting TP's collection alternatives since TP had sufficient assets to pay	Yes	IRS
<i>Winters v. Comm'r</i> , T.C. Memo. 2012-183	Levy	No abuse of discretion in rejecting offer since TP did not provide information requested	Yes	IRS
<i>Yoel v. Comm'r</i> , T.C. Memo. 2012-222	Lien	No abuse of discretion in denying face-to-face hearing and collection alternatives since TP did not provide information requested	Yes	IRS
<i>Zook v. Comm'r</i> , T.C. Memo. 2013-128	Lien	TP precluded from challenging underlying tax liability; No abuse of discretion since TP did not offer collection alternatives	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships — Schedules C,E,F)</b>				
<i>A-Valey Eng'rs, Inc. v. Comm'r</i> , T.C. Memo. 2012-199	Levy	No abuse of discretion in denying abatement of interest or in rejecting offer since TP did not provide evidence of misconduct	No	IRS
<i>Adams v. Comm'r</i> , T.C. Memo. 2013-92	Levy	Assessment timely; collection period open; no abuse of discretion since notice of deficiency was mailed to last known address	Yes	IRS
<i>Alessio Azzari, Inc. v. Comm'r</i> , T.C. Memo. 2012-310	Lien	No abuse of discretion in rejecting offer since TP failed to include the assets of its successor corporation; case remanded to the Appeals Office to allow TP to amend offer	No	Split
<i>Antiocho v. Comm'r</i> , T.C. Memo. 2013-35	Levy	Abuse of discretion in rejecting installment agreement and in proceeding with proposed levy; Appeals Officer's findings of fraud and noncompliance were erroneous; abuse of discretion in failing to consider "special circumstances" and economic hardship	No	TP
<i>Beeler v. Comm'r</i> , T.C. Memo. 2013-130	Levy/ Lien	Collection action upheld; however, collection amount reduced on remand from Court of Appeals because IRS failed to meet its burden; burden of proof shifted to IRS due to IRS's gross transcript errors	No	Split

Case Citation	Lien or Levy	Issue(s)	<i>Pro Se</i>	Decision
<i>Bell v. Comm’r</i> , T.C. Summ. Op. 2012-45	Levy	TPs (H&W) precluded from challenging underlying liability; no abuse of discretion in rejecting offer since TPs did not explain change in deposits or provide all information requested	Yes	IRS
<i>Bridgmon v. Comm’r</i> , T.C. Memo. 2012-322	Levy	TP precluded from challenging underlying liabilities; abuse of discretion found in refusing to consider TP’s installment agreement since Appeals Office did not call TP or return TP’s calls	Yes	Split
<i>Brombach v. Comm’r</i> , T.C. Memo. 2012-265	Lien	No abuse of discretion in rejecting offer; no abuse in rejection of TP’s proposed “special circumstances”	Yes	IRS
<i>Bus. Integration Servs., Inc. v. Comm’r</i> , T.C. Memo. 2012-342	Levy	TP precluded from challenging underlying liabilities; no abuse of discretion since TP did not provide evidence of misconduct	Yes	IRS
<i>Cantrell v. Comm’r</i> , T.C. Memo. 2012-257, <i>appeal docketed</i> No. 13-60007 (5th Cir. Jan. 3, 2013)	Levy/ Lien	No abuse of discretion since TP failed to schedule meeting with Revenue Agent and did not provide information requested	No	IRS
<i>Clarke v. Comm’r</i> , T.C. Memo. 2012-238	Levy	No abuse of discretion in rejecting collection alternatives; no abuse of discretion in rejecting argument for “special circumstances”	No	IRS
<i>Cutler v. Comm’r</i> , T.C. Memo. 2013-119	Levy	No abuse of discretion since 2005 liability became moot upon court granting innocent spouse relief; lack of jurisdiction for court to order IRS to return amounts levied	No	IRS
<i>Dalton v. Comm’r</i> , 682 F.3d 149 (1st Cir. 2012), <i>rev’g</i> 135 T.C. 393 (2010)	Levy	No abuse of discretion in rejecting TPs’ (H&W) offer since TPs were the true owners of valuable real estate and determination that trust was a nominee was reasonable	No	IRS
<i>Dreamco Dev. Corp. v. Comm’r</i> , T.C. Summ. Op. 2012-67	Levy/ Lien	No abuse of discretion in rejecting offer since TP not compliant with its tax obligations	Yes	IRS
<i>Ensync Techs. v. Comm’r</i> , T.C. Summ. Op. 2012-55	Levy	TP entitled to challenge the underlying liability and the court held TP was not liable	No	TP
<i>Everett Assocs., Inc. v. Comm’r</i> , T.C. Memo. 2012-143	Levy	TP precluded from challenging liabilities listed on IRS’s “proof of claim” filed in the TP’s bankruptcy; however, TP entitled to challenge interest and penalties that accrued during and after bankruptcy; abuse of discretion found in that IRS could not explain the interest rate it charged	Yes	Split
<i>G.D. Parker, Inc. v. Comm’r</i> , T.C. Memo. 2012-327	Lien	No abuse of discretion in ignoring TP’s capital loss carryback for 2003 since court found TP was barred by the “step transaction” doctrine from claiming a capital loss for 2004	No	IRS
<i>Gonzalez v. Comm’r</i> , T.C. Memo. 2012-151	Lien	TP precluded from challenging underlying liability despite claim that he did not understand English since Revenue Officer was fluent and spoke in TP’s language	Yes	IRS
<i>Gould v. Comm’r</i> , 139 T.C. 418 (2012), <i>appeal docketed</i> No. 13-1852 (4th Cir. July 5, 2013)	Levy/ Lien	No abuse of discretion in denying face-to-face hearing since TPs (H&W) did not offer collection alternatives	No	IRS
<i>Hinerfeld v. Comm’r</i> , 139 T.C. 277 (2012)	Levy	No abuse of discretion in rejecting offer; communications between Appeals Officer and Area Counsel not prohibited	No	IRS
<i>Hirsch v. Comm’r</i> , T.C. Summ. Op. 2012-89	Lien	TP precluded from challenging underlying liabilities; no abuse of discretion in rejecting collection alternatives since TP did not provide information requested	No	IRS
<i>Jag Brokerage, Inc. v. Comm’r</i> , T.C. Memo. 2012-315	N/A	TP challenged the underlying liability; IRS’s summary judgment denied since material issue existed as to whether the deficiency notice was received by the corporation TP	No	TP

Case Citation	Lien or Levy	Issue(s)	<i>Pro Se</i>	Decision
<i>Klingenberg v. Comm'r</i> , T.C. Memo. 2012-292, <i>appeal docketed</i> No. 13-70506 (9th Cir. Feb. 11, 2013)	Levy/ Lien	TP precluded from challenging underlying liability; no abuse of discretion in denying face-to-face hearing or rejecting collection alternatives since TP only raised frivolous issues	Yes	IRS
<i>La Marine Serv., L.L.C. v. Comm'r</i> , T.C. Memo. 2012-220	Levy	No abuse of discretion in rejecting collection alternatives since TP did not provide information requested	No	IRS
<i>Lane v. Comm'r</i> , T.C. Memo. 2013-121	Lien	Remanded to Appeals Office to reconsider offer since there was insufficient information to establish that Appeals considered economic hardship	No	TP
<i>Lepore v. Comm'r</i> , T.C. Memo. 2013-135	Lien	Remanded case to Appeals Office to reconsider whether TP was liable for trust fund recovery penalties since TP did not receive notice of assessment and TP was entitled to contest underlying tax liability	No	TP
<i>Loren G. Rice Trust v. Comm'r</i> , T.C. Memo. 2012-301	Lien	No abuse of discretion since TP did not provide evidence of misconduct; Revenue Officer's visit to TP's workplace was permissible	Yes	IRS
<i>Miss Laras Dominion, Inc. v. Comm'r</i> , T.C. Memo. 2012-203	Levy	No abuse of discretion in rejecting installment agreement since TP had sufficient assets to pay	No	IRS
<i>Morris v. Comm'r</i> , T.C. Memo. 2012-217	Levy	No abuse of discretion since TPs (H&W) did not have authority to direct the application of overpayments from other returns and did not offer collection alternatives	Yes	IRS
<i>Pace v. Comm'r</i> , T.C. Memo. 2012-211	Levy	No abuse discretion in rejecting installment agreement since TP did not provided information requested	No	IRS
<i>Precision Prosthetic v. Comm'r</i> , T.C. Memo. 2013-110	Levy	No abuse of discretion since TP did not provide evidence of misconduct	No	IRS
<i>Romano-Murphy v. Comm'r</i> , T.C. Memo. 2012-330, <i>appeal docketed</i> No. 13-13186 (11th Cir. July 15, 2013)	Levy/ Lien	TP entitled to challenge the underlying liabilities and the court held TP was liable	Yes	IRS
<i>Solucorp, Ltd. v. Comm'r</i> , T.C. Memo. 2013-118	Levy	TP precluded from challenging underlying liabilities; no abuse of discretion since IRS is not required to attempt to collect trust fund taxes from the employer before attempting to collect against a responsible person	No	IRS
<i>Son Gee Wine &amp; Liquors, Inc. v. Comm'r</i> , T.C. Memo. 2013-62	Levy/ Lien	TP precluded from challenging tax liabilities listed on IRS's "proof of claim"; however, TP entitled to challenge interest, penalties, and additions to tax that accrued and were assessed after the bankruptcy closed; court held TP was liable; no abuse of discretion since TP did not offer collection alternatives or provide information requested	No	IRS
<i>Specialty Staff, Inc. v. Comm'r</i> , T.C. Memo. 2012-253	Levy/ Lien	No abuse of discretion since TP not compliant with its tax obligations and TP provided no evidence that removing the lien would facilitate collection	No	IRS
<i>Stanwyck v. Comm'r</i> , T.C. Memo. 2012-180, <i>appeal docketed</i> No. 12-73136 (9th Cir. Oct. 1, 2013)	Levy/ Lien	No abuse of discretion since TP did not offer collection alternatives or provide information requested	Yes	IRS
<i>Taggart v. Comm'r</i> , T.C. Memo. 2013-113	Lien	TP precluded from challenging underlying liabilities; no abuse of discretion in rejecting offer since TP had sufficient assets to pay; filing of lien did not create an undue hardship for TP	Yes	IRS

Case Citation	Lien or Levy	Issue(s)	<i>Pro Se</i>	Decision
<i>Trainor v. Comm'r</i> , T.C. Memo. 2013-14, <i>appeal docketed</i> No. 13-11797 (11th Cir. Apr. 24, 2013)	Levy	No abuse of discretion since TP failed to timely propose a collection alternative	No	IRS
<i>Venhuizen v. Comm'r</i> , T.C. Memo. 2012-270	Lien	TP precluded from challenging underlying tax liability; no abuse of discretion since TP did not make an offer or provide information requested	Yes	IRS

**Table 6: Failure to File Penalty Under IRC § 6651(a)(1), Failure to Pay an Amount Shown As Tax on Return Under IRC § 6651(a)(2) and Failure to Pay Estimated Tax Penalty Under IRC § 6654**

Case Citation	Issue(s)	Pro Se	Decision
Individual Taxpayers (But Not Sole Proprietorships)			
<i>Albright v. Comm'r</i> , T.C. Memo. 2013-9	6651(a)(1) no evidence of reasonable cause	Yes	Split
<i>Arroyo v. Comm'r</i> , T.C. Memo. 2013-112	6651(a)(1) no evidence of reasonable cause; 6654 imposition proper; 6651(a)(2) IRS did not meet its burden of production	Yes	Split
<i>Bates, Estate of v. Comm'r</i> , T.C. Memo. 2012-314	6651(a)(1), (a)(2) reliance on advice from a non-tax professional did not establish reasonable cause	No	IRS
<i>Bilyeu v. Comm'r</i> , T.C. Memo. 2012-161	6651(a)(1), (a)(2) TP argued that if deduction allowed, then a refund was due and penalties should not stand; however, the deduction was not permitted	Yes	IRS
<i>Bishop v. Comm'r</i> , T.C. Memo. 2013-98	6651(a)(1) no evidence of reasonable cause	No	IRS
<i>Buckardt v. Comm'r</i> , 474 F. App'x 612 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-145	6651(a)(1), 6654 imposition proper	Yes	IRS
<i>Calloway v. Comm'r</i> , 691 F.3d 1315 (11th Cir. 2012), <i>aff'g</i> 135 T.C. 26 (2010)	6651(a)(1) reliance on statements from third-party did not establish reasonable cause	No	IRS
<i>Carlebach v. Comm'r</i> , 139 T.C. 1 (2012)	6651(a)(1) no evidence of reasonable cause	No	IRS
<i>Cherry v. Comm'r</i> , T.C. Memo. 2013-3	6651(a)(1) incarceration after the return due date did not establish reasonable cause	Yes	IRS
<i>Christman v. U.S.</i> , 110 Fed. Cl. 1 (2013)	6651(a)(2) no reasonable cause; 6654 no exception	Yes	IRS
<i>Chow v. Comm'r</i> , 481 F. App'x 406 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-48, <i>cert denied</i> , 133 S. Ct. 1304 (2013)	6651(a)(1) Tax Court's decision to impose penalty was upheld	Yes	IRS
<i>Cunningham v. Comm'r</i> , T.C. Summ. Op. 2013-27	6651(a)(1), (a)(2) financial difficulties did not establish reasonable cause because TP did not act with ordinary business care; 6654 imposition proper	Yes	IRS
<i>Ditaranto v. Comm'r</i> , T.C. Memo. 2012-205	6651(a)(1), (a)(2) personal, professional and financial difficulties did not establish reasonable cause	Yes	IRS
<i>Ellis v. Comm'r</i> , T.C. Memo. 2012-250	6651(a)(1) (a)(2), 6654 no evidence that reasonable cause or exceptions applied	Yes	IRS
<i>Foryan v. Comm'r</i> , T.C. Memo. 2012-177	6651(a)(1), (a)(2), 6654 IRS met its burden of production	Yes	IRS
<i>Grandy v. Comm'r</i> , T.C. Memo. 2012-196	6651(a)(1), (a)(2) no evidence of reasonable cause	Yes	IRS
<i>Hardin v. Comm'r</i> , T.C. Memo. 2012-162	6651(a)(1), (a)(2), mental disorder did not establish reasonable cause and was not an exception for 6654	Yes	IRS
<i>Harris v. Comm'r</i> , T.C. Memo. 2012-312	6651(a)(1), (a)(2), belief that tax was not owed did not establish reasonable cause; 6654 no exception	Yes	IRS
<i>Haury v. Comm'r</i> , T.C. Memo. 2012-215, <i>appeal docketed</i> , No. 13-1780 (8th Cir. Apr. 9, 2013)	6651(a)(1) no reasonable cause; 6654 no exception	Yes	IRS
<i>Hoang v. Comm'r</i> , T.C. Memo. 2013-127	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Holmes v. Comm'r</i> , T.C. Memo. 2012-251, <i>appeal docketed</i> , No. 13-71034 (9th Cir. Mar. 25, 2013)	6651(a)(1) no evidence of reasonable cause	No	IRS

Table 6: Failure to File Penalty Under IRC § 6651(a)(1), Failure to Pay an Amount Shown As Tax on Return Under IRC § 6651(a)(2) and Failure to Pay Estimated Tax Penalty Under IRC § 6654

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Hovind v. Comm'r</i> , T.C. Memo. 2012-281	6651(a)(1) reliance on advice from non-tax professionals did not establish reasonable cause	No	IRS
<i>Huminski v. Comm'r</i> , T.C. Memo. 2012-302	6651(a)(2), 6654 imposition proper	No	IRS
<i>Jenkins v. Comm'r</i> , T.C. Memo. 2012-181	6651(a)(1) imposition proper; 6651(a)(2) IRS did not meet its burden of production; 6654 imposition not proper because TP reported no tax liability	Yes	Split
<i>Kanofsky v. Comm'r</i> , 111 A.F.T.R.2d (RIA) 1539 (3d Cir. 2013), <i>aff'g</i> T.C. Docket No. 3774-11	6651(a)(1), (a)(2), 6654 TP did not contest penalties in his post-trial brief, so the court sustained the determination	Yes	IRS
<i>Kindred v. Comm'r</i> , 2013 U.S. App. LEXIS 11028 (7th Cir. 2013), <i>aff'g</i> T.C. Memo. 2010-107	6654 no evidence that exception applied	No	IRS
<i>Knappe v. U.S.</i> , 713 F.3d 1164 (9th Cir. 2013), <i>aff'g</i> 2013-1 U.S.T.C. (CCH) ¶ 60,662 (C.D. Cal. 2010), <i>cert. denied</i> , 80 U.S.L.W. 3031 (2013)	6651(a)(2) reliance on accountant did not establish reasonable cause	No	IRS
<i>Kuretski v. Comm'r</i> , T.C. Memo. 2012-262	6651(a)(2) health and financial difficulties did not create a substantial hardship and did not establish reasonable cause; 6654 IRS did not meet its burden of production	No	Split
<i>Leyshon v. Comm'r</i> , T.C. Memo. 2012-248	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Liftin, Estate of v. U.S.</i> , 111 Fed. Cl. 13 (2013)	6651(a)(1) IRS motion for summary judgment on the pleadings was denied, since TP provided facts that may support reasonable cause	No	TP
<i>Murray v. Comm'r</i> , T.C. Memo. 2012-213	6651(a)(1), (a)(2) no evidence of reasonable cause; 6654 no exception	Yes	IRS
<i>Naylor v. Comm'r</i> , T.C. Memo. 2013-19	6651(a)(1), (a)(2) no evidence of reasonable cause; 6654 imposition proper	Yes	IRS
<i>Nelson v. Comm'r</i> , T.C. Memo. 2012-232, <i>aff'd</i> , 112 A.F.T.R.2d 6247 (11th Cir. 2013)	6651(a)(1) TP did not file valid returns and provided no evidence of reasonable cause	Yes	IRS
<i>Nix v. Comm'r</i> , T.C. Memo. 2012-304	6651(a)(2) no evidence of reasonable cause; 6654 no exceptions	Yes	IRS
<i>Park v. Comm'r</i> , T.C. Memo. 2012-279	6651(a)(1) provided no evidence the return was mailed and no evidence of reasonable cause	Yes	IRS
<i>Phillips v. Comm'r</i> , T.C. Memo. 2013-42	6651(a)(1) litigation involvement did not establish reasonable cause; (a)(2) no evidence of reasonable cause; 6654 filing a return after a notice of deficiency was issued did not satisfy the return filed safe harbor	Yes	IRS
<i>Richmond v. Comm'r</i> , 474 F. App'x 754 (10th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-251	6651(a)(1), (a)(2) TP asserted frivolous arguments	Yes	IRS
<i>Scharringhausen v. Comm'r</i> , T.C. Memo. 2012-350	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Shafmaster v. U.S.</i> , 707 F.3d 130 (1st Cir. 2013), <i>aff'g</i> 109 A.F.T.R.2d (RIA) 2052 (D.N.H. 2012)	6651(a)(2) awaiting payment during negotiations with the IRS that the TP believed would result in abatement did not establish reasonable cause	No	IRS
<i>Stine v. U.S.</i> , 106 Fed. Cl. 586 (2013)	6651(a)(1) disability was not severe enough to establish reasonable cause	No	IRS



Table 6: Failure to File Penalty Under IRC § 6651(a)(1), Failure to Pay an Amount Shown As Tax on Return Under IRC § 6651(a)(2) and Failure to Pay Estimated Tax Penalty Under IRC § 6654

Case Citation	Issue(s)	Pro Se	Decision
<i>Stirm v. Comm’r</i> , T.C. Summ. Op. 2012-95	6651(a)(1), (a)(2) insufficient time to devote to taxes did not establish reasonable cause	Yes	IRS
<i>Tesoriero v. Comm’r</i> , T.C. Memo. 2012-261	6651(a)(1) reliance on advisor to file extension did not establish reasonable cause	No	IRS
<i>Thomas v. Comm’r</i> , T.C. Summ. Op. 2013-5	6651(a)(1) imposition proper because hurricane did not extend TP’s filing deadline	Yes	IRS
<i>Thouron, Estate of v. U.S.</i> , 110 A.F.T.R.2d (RIA) 6572 (E.D. Pa. 2012)	6651(a)(1), (a)(2) no evidence of reasonable cause	No	IRS
<i>Thurman v. Comm’r</i> , T.C. Memo. 2013-46	6651(a)(1) imposition proper for 2006; however, (a)(2) imposition not proper for 2006 since IRS did not meet its burden of production; 6651(a)(1), (a)(2) both not proper for 2007 because TP did not have filing requirement	Yes	Split
<i>Weatherly v. Comm’r</i> , T.C. Memo. 2012-320	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Wilson v. Comm’r</i> , T.C. Memo. 2012-229	6651(a)(1) imposition not proper because return was timely filed; (a)(2) imposition proper; 6654 IRS did not meet its burden of production	No	Split
<i>Winslow v. Comm’r</i> , 139 T.C. 270 (2012)	6651(a)(1), (a)(2) no evidence of reasonable cause	Yes	IRS
<i>Wright v. Comm’r</i> , T.C. Memo. 2013-129	6651(a)(1) TP’s health problems established reasonable cause; 6651(a)(2) health problems did not establish reasonable cause and no evidence that payment would cause undue hardship	Yes	Split
<i>Young, Estate of v. U.S.</i> , 110 A.F.T.R.2d (RIA) 7065 (D. Mass. 2012)	6651(a)(1) filing late because accurate property values were not available did not establish reasonable cause	No	IRS
<i>Zaklama v. Comm’r</i> , T.C. Memo. 2012-346	6651(a)(1) health problems did not establish reasonable cause; 6654 imposition proper	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trust, and Sole Proprietorships — Schedules C, E, F)</b>			
<i>Abarca v. Comm’r</i> , T.C. Memo. 2012-245	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Adams v. Comm’r</i> , T.C. Memo. 2013-7	6651(a)(1) lack of tax knowledge did not establish reasonable cause; (a)(2) no evidence of reasonable cause; 6654 did not qualify for exception	No	IRS
<i>Atlantic Coast Masonry, Inc. v. Comm’r</i> , T.C. Memo. 2012-233	6651(a)(1), (a)(2) no evidence of reasonable cause	No	IRS
<i>Babcock Ctr., Inc. v. U.S.</i> , 111 A.F.T.R.2d (RIA) 1865 (D.S.C. 2013)	6651(a)(2) IRS motion for summary judgment for failure to pay payroll taxes for 2007 and a part of 2008 denied because genuine issue of fact existed over TP’s financial hardship and ability to pay; summary judgment granted on failure to pay last quarter of 2008 payroll taxes due to willful neglect	No	Split
<i>Brennan v. Comm’r</i> , T.C. Memo. 2012-209, appeal docketed, No. 13-71498 (9th Cir. Apr. 26, 2013)	6651(a)(1) no evidence of reasonable cause	No	IRS
<i>Cook v. Comm’r</i> , T.C. Memo. 2012-167	6651(a)(1) preoccupation with unrelated, pending litigation did not establish reasonable cause	Yes	IRS
<i>Cox v. Comm’r</i> , T.C. Memo. 2013-75	6651(a)(1), (a)(2) lack of knowledge of the tax code or tax obligations did not establish reasonable cause; 6654 imposition proper	Yes	IRS
<i>Cryer v. Comm’r</i> , T.C. Memo. 2013-69	6651(a)(2) no evidence of reasonable cause; 6654 imposition proper	N/A	IRS

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Fein v. Comm'r</i> , 504 F. App'x 41 (2d Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-142, <i>cert. denied</i> , 82 U.S.L.W. 3184 (2013)	6651(a)(1) no evidence of reasonable cause	No	IRS
<i>Efron v. Comm'r</i> , T.C. Memo. 2012-338	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Gardner v. Comm'r</i> , T.C. Memo. 2013-67, <i>appeal docketed</i> , No. 13-72699 (9th Cir. Aug. 1, 2013)	6651(a)(1) no evidence of reasonable cause; 6654 no exceptions; 6651(a)(2) IRS did not meet its burden of production	No	Split
<i>Gigliobianco v. Comm'r</i> , T.C. Memo. 2012-276	6651(a)(1) reliance on tax professional to file return does not establish reasonable cause	No	IRS
<i>Good v. Comm'r</i> , T.C. Memo. 2012-323	6654 imposition proper for 2003 and 2006 but not proper for 2002, because IRS did not produce evidence that TP was required to make payments; 6651(a)(2) no evidence of reasonable cause	Yes	Split
<i>Herrera v. Comm'r</i> , T.C. Memo. 2012-308, <i>appeal docketed</i> , No. 13-60018 (5th Cir. Jan. 7, 2013)	6651(a)(1) postal service's illegible post mark did not establish reasonable cause	No	IRS
<i>Jenkins v. Comm'r</i> , T.C. Memo. 2012-283	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Jones v. Comm'r</i> , T.C. Memo. 2013-132	6651(a)(1) lack of knowledge of the tax code or tax obligations did not establish reasonable cause; (a)(2) no evidence of reasonable cause; 6654 imposition proper	Yes	IRS
<i>Johnson v. Comm'r</i> , T.C. Memo. 2012-231	6651(a)(1) no reasonable cause for 2003 or 2004 because returns were due prior to hurricane Katrina; reasonable cause did exist for 2005 since TP could not be expected to file a return after records had been destroyed in the hurricane	No	Split
<i>Kerstette v. Comm'r</i> , T.C. Memo. 2012-239	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Kohn v. Comm'r</i> , T.C. Summ. Op. 2012-86	6651(a)(1) TP's unsupported statement that he was assisting his son with drug and gambling addiction did not establish reasonable cause	Yes	IRS
<i>Morris v. Comm'r</i> , T.C. Summ. Op. 2012-96	6651(a)(1) delayed filing due to work commitments did not establish reasonable cause	Yes	IRS
<i>Niv v. Comm'r</i> , T.C. Memo. 2013-82	6651(a)(1) TP's disability and reliance on tax professional did not establish reasonable cause	Yes	IRS
<i>Padilla v. Comm'r</i> , T.C. Summ. Op. 2012-70	6651(a)(1) no evidence of reasonable cause	No	IRS
<i>Philpott v. Comm'r</i> , T.C. Memo. 2012-307	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Rasmussen v. Comm'r</i> , T.C. Memo. 2012-353, <i>appeal docketed</i> , No. 13-2787 (8th Cir. Aug. 13, 2013)	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Repetto v. Comm'r</i> , T.C. Memo. 2012-168	6651(a)(1) TP failed to file required form to report excess contributions to IRA; (a)(2) reliance on tax professional did not establish reasonable cause	No	IRS
<i>Reynoso v. Comm'r</i> , T.C. Memo. 2013-25	6651(a)(1) reliance on another person to prepare and file return did not establish reasonable cause; (a)(2) no evidence of reasonable cause; 6654 imposition proper for 2006 but not for 2007 because TP was not required to make estimated tax payments for 2006	No	Split
<i>Robinson v. Comm'r</i> , 487 F. App'x 751 (3d Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-99	6651(a)(1) waiting for decision from the Tax Court regarding a prior dispute did not establish reasonable cause because the decision was entered prior to the due date of the return	Yes	IRS

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Son Gee Wine and Liquors, Inc. v. Comm'r</i> , T.C. Memo. 2013-62	6651(a)(1), (a)(2) no evidence of reasonable cause	No	IRS
<i>Stephens v. Comm'r</i> , T.C. Memo. 2013-47, appeal docketed, No. 13-14235 (11th Cir. Sept. 18, 2013)	6651(a)(1), (a)(2), 6654 IRS did not meet its burden of production	Yes	TP
<i>Stidham v. Comm'r</i> , T.C. Summ. Op. 2012-61	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Thousand Oaks Residential Care Home I, Inc. v. Comm'r</i> , T.C. Memo. 2013-10	6651(a)(1), (a)(2) TP reasonably relied on advice from tax professional	No	TP
<i>Trescott v. Comm'r</i> , T.C. Memo. 2012-321	6651(a)(1) belief that income was not taxable did not establish reasonable cause; (a)(2) no evidence of reasonable cause; 6654 no exception	Yes	IRS
<i>Twin Rivers Farm, Inc. v. Comm'r</i> , T.C. Memo. 2012-184	6651(a)(1) no evidence of reasonable cause	No	IRS
<i>Ward v. Comm'r</i> , T.C. Memo. 2013-133	6651(a)(1) no evidence of reasonable cause	Yes	IRS
<i>Worsham v. Comm'r</i> , T.C. Memo. 2012-219, aff'd, 112 A.F.T.R.2d (RIA) 5035 (4th Cir. 2013)	6651(a)(2) frivolous arguments did not establish reasonable cause; 6654 TP had tax liability and was required to make estimated payments	Yes	IRS

**Table 7: Charitable Deductions Under IRC § 170**

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Beirne v. Comm'r</i> , T.C. Summ. Op. 2013-2	Unsubstantiated noncash contributions; value of property donated not established	Yes	IRS
<i>Bell v. Comm'r</i> , T.C. Summ. Op. 2013-20	TP failed to establish delivery of the deed for the conveyance of real estate contribution; other unsubstantiated noncash contributions	Yes	IRS
<i>Bernstine v. Comm'r</i> , T.C. Summ. Op. 2013-19	Unsubstantiated cash contributions	Yes	IRS
<i>Bilyeu v. Comm'r</i> , T.C. Memo. 2012-161	Unsubstantiated cash contributions	Yes	IRS
<i>Callahan v. Comm'r</i> , T.C. Memo. 2013-131	Unsubstantiated cash contributions	No	IRS
<i>Cunningham v. Comm'r</i> , T.C. Summ. Op. 2013-27	Unsubstantiated cash contributions for 2003 through 2006; however, TP substantiated cash contributions for 2002	Yes	Split
<i>Evenchik, Estate of v. Comm'r</i> , T.C. Memo. 2013-34	Unsubstantiated noncash contribution of corporate stock; valuation of property not established by a qualified appraisal	No	IRS
<i>Foster v. Comm'r</i> , T.C. Summ. Op. 2012-90	Valuation of conservation easement	Yes	IRS
<i>Kaufman v. Shulman</i> , 687 F.3d 21 (1st Cir. 2012), <i>vacating and remanding</i> 136 T.C. 294 (2011), <i>denying reconsideration of</i> 134 T.C. 182 (2010)	Substantiation requirements satisfied for the contribution of a conservation easement; easement appraisal upheld by substantial compliance doctrine	No	TP
<i>Longino v. Comm'r</i> , T.C. Memo. 2013-80	Unsubstantiated cash contribution; TP failed to establish that donee organization qualifies as a charitable organization under § 170	Yes	IRS
<i>Minnick v. Comm'r</i> , T.C. Memo. 2012-345, <i>appeal docketed</i> , No. 13-73234 (9th Cir. Sept. 16, 2013)	TP mortgagor failed to satisfy subordination requirement for conservation easement contribution	No	IRS
<i>Moses v. Comm'r</i> , T.C. Summ. Op. 2012-118	Unsubstantiated cash contributions	Yes	IRS
<i>Naylor v. Comm'r</i> , T.C. Memo. 2013-19	Unsubstantiated contribution carryover disallowed	Yes	IRS
<i>Patel v. Comm'r</i> , 138 T.C. 395 (2012)	TPs' (H&W) charitable contribution deduction for transfer of partial interest in property disqualified under § 170(f)(3)	Yes	IRS
<i>Peries v. Comm'r</i> , T.C. Summ. Op. 2012-84	Unsubstantiated cash contributions	Yes	IRS
<i>Pollard v. Comm'r</i> , T.C. Memo. 2013-38, <i>appeal docketed</i> , No. 13-9001 (10th Cir. May 8, 2013)	TP's quid pro quo exchange lacked charitable intent; valuation	No	IRS
<i>Quinn v. Comm'r</i> , T.C. Memo. 2012-178	Unsubstantiated cash contributions	Yes	IRS
<i>Rothman v. Comm'r</i> , T.C. Memo. 2012-163, <i>vacated in part on reconsideration</i> , T.C. Memo. 2012-218	Valuation of conservation easement	No	IRS
<i>Rothman v. Comm'r</i> , T.C. Memo. 2012-218, <i>vacating in part on reconsideration</i> T.C. Memo. 2012-163	Valuation of conversation easement	No	Split
<i>Scheidelman v. Comm'r</i> , 682 F.3d 189 (2d Cir. 2012), <i>vacating and remanding</i> T.C. Memo. 2010-151, <i>on remand at</i> T.C. Memo. 2013-18	Valuation of conservation easement	No	TP

Table 7: Charitable Deductions Under IRC § 170

Case Citation	Issue(s)	Pro Se	Decision
<i>Scheidelman v. Comm'r</i> , T.C. Memo. 2013-18, remand ordered by 682 F.3d 189 (2d Cir. 2012), appeal docketed, No. 13-2983 (2nd Cir. Aug. 8, 2013)	Valuation of conservation easement	No	IRS
<i>Smith-Hendricks v. Comm'r</i> , T.C. Summ. Op. 2013-22	Unsubstantiated cash contributions	Yes	IRS
<i>Van Der Lee v. Comm'r</i> , 501 F. App'x 30 (2d Cir. 2012), aff'g T.C. Memo. 2011-234	Unsubstantiated cash and noncash contributions	No	IRS
<i>Villareale v. Comm'r</i> , T.C. Memo. 2013-74	Unsubstantiated cash contributions	No	IRS
<i>Wall v. Comm'r</i> , T.C. Memo. 2012-169	Noncash contribution for donation of façade easement disallowed because conservation purpose was not protected in perpetuity	Yes	IRS
<i>Whitehouse Hotel Ltd. P'ship v. Comm'r</i> , 139 T.C. 304 (2012), supplementing 131 T.C. 112 (2008), vacated and remanded by 615 F.3d 321 (5th Cir. 2010), appeal docketed, No. 13-60131 (5th Cir. Mar. 1, 2013)	Valuation of conservation easement	No	IRS
<i>Winnett v. Comm'r</i> , T.C. Summ. Op. 2013-25	Unsubstantiated cash and noncash contributions; contribution carryover disallowed	Yes	IRS
<i>Wright v. Comm'r</i> , T.C. Memo. 2013-129	Unsubstantiated noncash contributions	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships — Schedules C, E, F)</b>			
<i>Averyt v. Comm'r</i> , T.C. Memo. 2012-198	Substantiation requirements satisfied for the contribution of a conservation easement	No	TP
<i>Belk v. Comm'r</i> , 140 T.C. 1 (2013), motion for reconsideration denied, T.C. Memo. 2013-154, appeal docketed, No. 13-2161 (4th Cir. Sept. 19, 2013)	Contribution of a conservation easement not a qualified conservation contribution because it failed to meet the requirements of §§ 170(h)(2) and (5)	No	IRS
<i>Boone Operations Co., L.L.C. v. Comm'r</i> , T.C. Memo. 2013-101	Unsubstantiated noncash contribution; valuation of bargain sale not established	No	IRS
<i>Crimi v. Comm'r</i> , T.C. Memo. 2013-51	Substantiation requirements satisfied; valuation of bargain sale established	No	TP
<i>Flood v. Comm'r</i> , T.C. Memo. 2012-243	Unsubstantiated cash contributions for 2004 & 2005; noncash charitable deduction for 2005 reduced because contribution of properties was limited to cost basis	Yes	IRS
<i>Gunkle v. Comm'r</i> , T.C. Memo. 2012-305, appeal docketed, No. 13-60245 (5th Cir. Apr. 12, 2013)	TP failed to establish that donee organization qualifies as a charitable organization under § 170	No	IRS
<i>Irby v. Comm'r</i> , 139 T.C. 371 (2012)	Donated conservation easement made exclusively for conservation purposes; valuation of easement established; substantiation requirements satisfied	No	TP
<i>Rehman v. Comm'r</i> , T.C. Memo. 2013-71	Donation made to an individual in India with no evidence that individual was tied to a donee organization which qualifies as a charitable organization under § 170	Yes	IRS
<i>Riether v. Comm'r</i> , 919 F. Supp. 2d 1140 (D.N.M. 2012)	Unsubstantiated noncash contributions of medical equipment; also failed to establish that donee organization qualifies as a charitable organization under § 170	No	IRS
<i>RP Golf, LLC v. Comm'r</i> , T.C. Memo. 2012-282	Substantiation requirements satisfied for the contribution of a conservation easement; however, donated conservation easement not made pursuant to § 170(h)(4)(A)(iii)(II)	No	Split

Table 7: Charitable Deductions Under IRC § 170

Case Citation	Issue(s)	<i>Pro Se</i>	Decision
<i>Trout Ranch, LLC v. Comm’r</i> , 493 F. App’x 944 (10th Cir. 2012), <i>aff’g</i> T.C. Memo. 2010-283	Valuation of conversation easement	No	IRS
<i>Williams v. Comm’r</i> , 498 F. App’x 284 (4th Cir. 2012), <i>aff’g</i> T.C. Memo. 2011-89	Contribution of property held for less than one year limited to basis	No	IRS



**Table 8: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions**

Case Citation	Issue(s)	Pro Se	Decision	Amount
<b>Individual Taxpayer (But Not Sole Proprietorships)</b>				
<i>Buckardt v. Comm’r</i> , T.C. Memo. 2012-170, <i>appeal docketed</i> , No. 12-72119 (9th Cir. July 3, 2012)	TP petitioned for review of IRS decision to file a notice of federal tax lien and proceed with a levy action and cooperated with tax authorities	Yes	TP	
<i>Burt v. Comm’r</i> , T.C. Memo. 2013-58, <i>appeal docketed</i> , No. 13-1946 (6th Cir. July 7, 2013)	TP petitioned for redetermination of deficiency and penalties and asserted frivolous arguments	Yes	IRS	\$20,000
<i>Clark v. Comm’r</i> , T.C. Memo. 2012-182	TP petitioned for review of IRS decision to file a notice of federal tax lien and claimed he was not an employee and his wages were not income as defined by the tax code	Yes	TP	
<i>Crites v. Comm’r</i> , T.C. Memo. 2012-267	TP petitioned for review of IRS decision to sustain levy and argued she is not a person as defined in the IRC; TP raised one nonfrivolous claim	Yes	TP	
<i>Curtis v. Comm’r</i> , T.C. Memo. 2013-12, <i>appeal docketed</i> , No. 13-72743 (9th Cir. Aug. 7, 2013)	TP petitioned for redetermination of deficiency and penalties, argued her income was not taxable within the meaning of the law, and unreasonably failed to pursue available administrative remedies	Yes	IRS	\$25,000
<i>Davenport v. Comm’r</i> , T.C. Memo. 2013-41	TP petitioned for redetermination of deficiency and objected to the admission of evidence such as a W-2 as hearsay	Yes	IRS	\$4,000
<i>Flint v. Comm’r</i> , T.C. Memo. 2012-287	TP petitioned for review of the IRS’s decision to file a federal tax lien and argued he did not have income as he was not a federal employee or corporate officer; owes no tax because he is a naturalized citizen of the State of Idaho, not a U.S. citizen; did not participate in taxable activities; and Forms W-2 can only be used “against” a person engaged in business or a holder of public office	Yes	TP	
<i>Grandy v. Comm’r</i> , T.C. Memo. 2012-196	TP petitioned for redetermination of deficiency and argued he is not a U.S. citizen, does not reside in a “Federal area,” only officers or employees of the government pay taxes, and he did not earn wages as defined in the tax code	Yes	IRS	\$3,000
<i>Huminski v. Comm’r</i> , T.C. Memo. 2012-302	TP petitioned for redetermination of deficiency and asserted frivolous arguments	No	TP	
<i>Klingenberg v. Comm’r</i> , T.C. Memo. 2012-292, <i>appeal docketed</i> , No. 13-70506 (9th Cir. Feb. 11, 2013)	TP petitioned for review of IRS decision to proceed with collections and maintained proceedings solely for delay	Yes	IRS	\$3,000
<i>Leyshon v. Comm’r</i> , T.C. Memo. 2012-248	TP petitioned for redetermination of deficiency and argued that the IRS does not have the authority to assess tax; TP also submitted voluminous, irrelevant, and incorrect documents to the court	Yes	TP	
<i>Nelson v. Comm’r</i> , T.C. Memo. 2012-232, <i>aff’d by Nelson v. Comm’r</i> , 112 A.F.T.R.2d (RIA) 6247 (11th Cir. 2013)	TP petitioned for redetermination of deficiency and claimed TP was not an employee as defined in the tax code and did not earn wages	Yes	IRS	\$2,000
<i>Nix v. Comm’r</i> , T.C. Memo. 2012-304, <i>appeal docketed</i> , No. 13-12316 (11th Cir. May 22, 2013)	TP petitioned for redetermination of deficiency and penalties and claimed the term wages is not defined and has no force of law	Yes	TP	

Table 8: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

Case Citation	Issue(s)	Pro Se	Decision	Amount
<i>Roye v. Comm'r</i> , T.C. Memo. 2012-246	TP petitioned for redetermination of deficiency and asserted that the notice of deficiency was signed by an individual lacking the delegated authority to do so, it does not clearly state a liability of the taxpayers, the IRS lacks the authority to file substitutes for returns, and the notice impacted the taxpayer's religious freedom; TP failed to appear for trial	Yes	IRS	\$15,000
<i>Snow v. Comm'r</i> , T.C. Memo. 2013-114	TP petitioned for redetermination of deficiency and penalties and argued his activities were not taxable because his employers were not "Subtitle C statutory employers"	Yes	IRS	\$8,000
<i>Trescott v. Comm'r</i> , T.C. Memo. 2012-321	TP petitioned for redetermination of deficiency and penalties and asserted frivolous arguments	Yes	TP	
<i>Weatherly v. Comm'r</i> , T.C. Memo. 2012-320	TPs (H&W) petitioned for redetermination of deficiency and penalties and asserted frivolous claims but abandoned them on brief	Yes	TP	
<i>Winslow v. Comm'r</i> , 139 T.C. 270 (2012)	TP petitioned for redetermination of deficiency and penalties and argued the IRS employee who issued the notice of deficiency lacked authority to issue deficiencies	Yes	IRS	\$2,500
<i>Zook v. Comm'r</i> , T.C. Memo. 2013-128	TP petitioned for review of IRS decision to sustain a tax lien and argued substitutes for return constitute computer fraud; notices of deficiencies are mail fraud; the IRS is overstepping the authorities granted to it; and that she received no income	Yes	IRS	\$2,000
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships — Schedules C, E, F)</b>				
<i>Bentley v. Comm'r</i> , T.C. Memo. 2012-294	TP petitioned for redetermination of deficiency but failed to provide evidence to support disallowed deductions	Yes	TP	
<i>Worsham v. Comm'r</i> , 112 A.F.T.R.2d (RIA) 5035 (4th Cir. 2013), <i>aff'g</i> <i>Worsham v. Comm'r</i> , T.C. Memo. 2012-219	TP petitioned for redetermination of deficiency and argued the federal income tax is unconstitutional, the IRS did not account for his basis value in his labor, and that IRS forms violate the Paperwork Reduction Act	Yes	TP	
<b>Section 6673 Penalty Not Requested or Imposed but Taxpayer Warned to Stop Asserting Frivolous Arguments</b>				
<i>Good v. Comm'r</i> , T.C. Memo. 2012-323	TP petitioned for redetermination of deficiency and penalties and claimed he is exempt from taxes because his activities were religious, anything he received belonged to God, and he had no filing requirement	Yes		
<i>Harper v. Comm'r</i> , T.C. Memo. 2013-79	TP petitioned for review of IRS decision to proceed with levy and maintained proceedings primarily for delay	Yes		
<i>Jenkins v. Comm'r</i> , T.C. Memo. 2012-181	TP petitioned for redetermination of deficiency and penalties and claimed he received zero nonemployee compensation	Yes		
<i>Kramer v. Comm'r</i> , T.C. Memo. 2012-192	TPs (H&W) petitioned for redetermination of deficiency and claimed their wages were not income as defined by the tax code	Yes		
<i>Rice v. Comm'r</i> , T.C. Memo. 2012-301	TP petitioned for review of the IRS's appeals office decision to sustain a federal tax lien and argued that the IRS is merely a debt collector and therefore not a part of the US government	Yes		
<i>O'Brien v. Comm'r</i> , T.C. Memo. 2012-326	TP petitioned for review of IRS decision to proceed with levy action and claimed she did earn income	Yes		
<i>Satkiewicz v. Comm'r</i> , T.C. Memo. 2013-73	TPs (H&W) petitioned for review of IRS decision to proceed with collection action and claimed their due process rights under the 5th Amendment were violated; TP's claimed their equal protection rights under the 14th Amendment were violated	Yes		

Table 8: Frivolous Issues Penalty Under IRC § 6673 and Related Appellate-Level Sanctions

Case Citation	Issue(s)	Pro Se	Decision	Amount
<i>Stanwyck v. Comm'r</i> , T.C. Memo. 2012-180, <i>appeal docketed</i> , No. 12-73136 (9th Cir. Oct. 1, 2012)	TP petitioned for review of IRS decision to deny innocent spouse relief and to proceed with collection action and maintained proceedings solely for delay	Yes		
<i>Zaklana v. Comm'r</i> , T.C. Memo. 2012-346	TPs (H&W) petitioned for redetermination of deficiency and penalties and maintained proceedings solely to delay	Yes		
<b>U.S. Court of Appeals' Decisions on Appeal of § 6673 Penalties Imposed by the US Tax Court</b>				
<i>Garber v. Comm'r</i> , 500 F. App'x 540 (7th Cir. 2013), <i>aff'g</i> T.C. Memo. 2012-47	TP appealed the Tax Court's decision upholding the IRS's determination of deficiencies and imposition of the frivolous issue penalty and asserted his wages are not taxable income and the tax code does not require him to file an income tax return	Yes	IRS	\$1,000
<i>Hyde v. Comm'r</i> , 471 F. App'x 537 (8th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-104, <i>cert. denied</i> , 133 S. Ct. 903 (2013)	TP appealed the Tax Court's decision upholding the IRS's determination of a deficiency and imposition of the frivolous issue penalty and asserted the notice of deficiency was invalid because the substitute for return did not comply with the Paperwork Reduction Act; TP also asserted she is not liable because tax laws are incomprehensible	Yes	IRS	\$3,000
<i>Leyva v. Comm'r</i> , 483 F. App'x 371 (9th Cir. 2012), <i>aff'g</i> T.C. Docket No. 25427-09 (Jan. 18, 2011)	TP appealed the Tax Court's decision upholding the IRS's determination of a deficiency and imposition of the frivolous issue penalty and asserted that the value of his labor is excluded from gross income	Yes	IRS	\$5,000
<i>Mattson v. Comm'r</i> , 111 A.F.T.R.2d (RIA) 839 (9th Cir. 2013), <i>aff'g</i> T.C. Docket No. 19245-09L	TP appealed the Tax Court's decision regarding whether the IRS could proceed to collect his liabilities and asserted the Tax Court acted in excess of its jurisdiction	Yes	IRS	\$2,000
<b>U.S. Court of Appeals' Decisions on Sanctions Under § 7482(c)(4), FRAP Rule 38, or Other Authority</b>				
<i>Buckardt v. Comm'r</i> , 474 F. App'x 612 (9th Cir. 2012), <i>aff'g</i> T.C. Memo. 2010-145	TP appealed the Tax Court's decision upholding the IRS's determination of deficiencies	Yes	TP	
<i>Garber v. Comm'r</i> , 500 F. App'x 540 (7th Cir. 2013), <i>aff'g</i> T.C. Memo. 2012-47	TP appealed the Tax Court's decision upholding the IRS's determination of deficiencies and imposition of the frivolous issue penalty and asserted his wages are not taxable income and the tax code does not require him to file an income tax return	Yes	IRS	\$4,000
<i>Leyva v. Comm'r</i> , 483 F. App'x 371 (9th Cir. 2012), <i>aff'g</i> T.C. Docket No. 25427-09 (Jan. 18, 2011)	TP appealed the Tax Court's decision upholding the IRS's determination of deficiencies and imposition of the frivolous issue penalty and argued no law requires him to pay taxes assessed by the Commissioner of the IRS	Yes	TP	
<i>Palmer v. Comm'r</i> , 503 F. App'x 596 (10th Cir. 2012), <i>aff'g</i> T.C. Docket No. 1398-10 (Feb. 6, 2012)	TP appealed the Tax Court's redetermination of deficiency and penalties and argued that only district directors can issue notices of deficiency	Yes	IRS	\$8,000

**Table 9: Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax under IRC § 7403**

Case Citation	Issue(s)	Pro Se	Decision
<b>Individual Taxpayers (But Not Sole Proprietorships)</b>			
<i>Aiello, U.S. v.</i> , 2013 U.S. Dist. LEXIS 77854 (E.D.N.Y. 2013)	Federal tax liens valid and foreclosed against TP's real property, despite transfer to wife	Yes	IRS
<i>Barnes, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 367 (11th Cir. 2012), <i>vacating</i> 110 A.F.T.R.2d (RIA) 5088 (M.D. Fla. 2012)	Record did not support attachment of federal tax liens to trust property; orders of foreclosure and sale vacated	No	TP
<i>Benoit, U.S. v.</i> , 481 F. App'x 403 (9th Cir. 2012), <i>aff'g</i> 107 A.F.T.R.2d (RIA) 2577 (S.D. Cal. 2011)	Affirmed lower court's decision to foreclose on federal tax liens	Yes	IRS
<i>Bishop, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1772 (E.D. Pa. 2013)	Federal tax liens valid and foreclosed on TP's property	No	IRS
<i>Capriotti, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1624 (E.D. Cal. 2013), <i>judgment entered</i> , 111 A.F.T.R.2d (RIA) 1834 (E.D. Cal. 2013)	Federal tax liens valid and foreclosed on TP's (H&W) property despite transfer to trust	No	IRS
<i>Cloninger, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6914 (N.D. Cal. 2013)	Government's seeking one-half interest in TP's property did not preclude foreclosure of valid federal tax liens	Yes	IRS
<i>Cohen, U.S. v.</i> , 930 F. Supp. 2d 962 (C.D. Ill. 2013)	Federal tax liens valid and foreclosed on TP's property despite corporation holding title under alter ego theory	Yes	IRS
<i>Deguire, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1477 (D. Ariz. 2013)	Government's summary judgment motion to foreclose federal tax liens denied	No	TP
<i>Dickert, U.S. v.</i> , 2012 U.S. Dist. LEXIS 187223 (N.D. Fla. 2012), <i>adopted by</i> 2013 U.S. Dist. LEXIS 43430 (N.D. Fla. 2013)	Federal tax liens valid and foreclosed on TP's real property, despite transfer to wife	Yes	IRS
<i>Elmore, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5223 (W.D. Wash. 2012)	Federal tax liens valid and attached to TP's property, subject to a precise tabulation of TP's 1987 income from sale of property and correction of TP's 1992 assessment	No	IRS
<i>Flaherty, U.S. v.</i> , 474 F. App'x 613 (9th Cir. 2012), <i>aff'g</i> 2010 U.S. Dist. LEXIS 125158	Affirmed lower court's decision to foreclose on federal tax liens	Yes	IRS
<i>Goodman, U.S. v.</i> , 111 A.F.T.R.2d 2267 (10th Cir. 2013), <i>aff'g</i> 110 A.F.T.R.2d (RIA) 5447 (D. Colo. 2013)	Federal tax liens valid and foreclosed on TP's property	Yes	IRS
<i>Hopkins, U.S. v.</i> , 927 F. Supp. 2d 1120 (D.N.M. 2013)	Federal tax liens valid and foreclosed on four properties held by TP's nominees	Yes	IRS
<i>Johnson, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1551 (S.D. Tex. 2013)	Federal tax liens valid and attached to TP's properties despite transfer to daughter; motion to foreclose on liens denied because amount of tax owed disputed	No	Split
<i>Marciello, U.S. v.</i> , 2013 U.S. Dist. LEXIS 43582 (D. Mass. 2013), <i>adopting</i> 2013 U.S. Dist. LEXIS 43589 (D. Mass. 2013)	Granted summary judgment and ordered foreclosure with respect to TP's one-third interest in real property but denied motion because issues of material fact existed with respect to sale of marital home	Yes	IRS
<i>Melot, U.S. v.</i> , 2012-2 U.S.T.C. (CCH) ¶ 50,667 (D.N.M. 2012)	Federal tax liens valid and foreclosed on TP's property	No	IRS
<i>Montesinos, U.S. v.</i> , 2012 U.S. Dist. LEXIS 134328 (S.D.N.Y. 2012)	Federal tax lien valid despite having been filed under misspelled name.	No	IRS
<i>O'Callaghan, U.S. v.</i> , 500 F. App'x 843 (11th Cir. 2012), <i>aff'g</i> 108 A.F.T.R.2d RIA 5158 (M.D. Fla. 2011)	Affirmed lower court's decision that federal tax lien was valid and foreclosed on TP's property	Yes	IRS

Table 9: Civil Actions to Enforce Federal Tax Liens or to Subject Property to Payment of Tax under IRC § 7403

Case Citation	Issue(s)	Pro Se	Deci- sion
<i>Porath, U.S. v.</i> , 490 F. App'x 789 (6th Cir. 2012), <i>aff'g</i> 764 F. Supp. 2d 883 (E.D. Mich. 2011)	Affirmed lower court's decision that federal tax liens valid and foreclosed on TP's one-half interest in property fraudulently transferred to TP's wife.	No	IRS
<i>Reading, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5965 (D. Ariz. 2012)	Federal tax liens valid and foreclosed on TP's home despite transfer to trust	No	IRS
<i>Rigler, U.S.</i> , 885 F. Supp. 2d 923 (S.D. Iowa 2012)	Federal tax liens valid and foreclosed on TP's property despite transfer to trust under alter ego theory	No	IRS
<i>Simons, U.S. v.</i> , 476 F. App'x 171 (10th Cir. 2012), <i>aff'g</i> 108 A.F.T.R.2d (RIA) 6031 (D. Utah 2011)	Affirmed lower court's decision that federal tax liens valid and foreclosed on TP's real property	Yes	IRS
<i>Smith, U.S. v.</i> , 109 A.F.T.R.2d (RIA) 2359 (W.D. Wash. 2012)	Federal tax liens valid and foreclosed; TP's wife not entitled to proceeds from the sale of property under community property law- until tax liens satisfied	Yes	IRS
<i>Tingey, U.S. v.</i> , 716 F.3d 1295 (10th Cir. 2013), <i>aff'g Brown, U.S. v.</i> , 108 A.F.T.R.2d (RIA) 6755 (D. Utah 2011)	Affirmed lower court decision to foreclose on TP's property despite transfer to trust	No	IRS
<i>Welch, U.S. v.</i> , 111 A.F.T.R.2d (RIA) 1587 (D. Colo. 2013), <i>adopting</i> 111 A.F.T.R.2d (RIA) 1573 (D. Colo. 2013)	Federal tax liens valid and foreclosed against TP's property; transfer of property to trust and then to TP's daughter disregarded as nominee transfer	Yes	IRS
<i>Williams, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6199 (S.D. Ind. 2012)	Federal tax liens valid and foreclosed on TP's property despite fraudulent transfer to trust	Yes	IRS
<i>Wolfers, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6481 (M.D. Fla. 2012)	Federal tax liens valid and foreclosed on TP's property	Yes	IRS
<i>Vernon, U.S. v.</i> , 485 F. App'x 892 (9th Cir. 2012), <i>aff'g</i> 110 A.F.T.R.2d (RIA) 6084 (D. Ak. 2012)	Affirmed lower court's decision that federal tax liens were valid and foreclosed on TP's property	Yes	IRS
<i>Youngquist, U.S. v.</i> , 2013 U.S. Dist. LEXIS 87610 (D. Or. 2013), <i>adopted by</i> , 11 A.F.T.R.2d 2467 (D. Or. 2013)	Federal tax liens valid and foreclosed on TP's property	Yes	IRS
<i>Zaccardi, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6679 (D. Utah 2012), <i>appeal docketed</i> No. 13-4106 (10th Cir. July 18, 2013)	Federal tax liens valid and foreclosed on TP's property; transfer of property disregarded as nominee transfer	Yes	IRS
<b>Business Taxpayers (Corporations, Partnerships, Trusts, and Sole Proprietorships — Schedules C, E, F)</b>			
<i>Sanford, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 5440 (N.D. Miss. 2012)	Federal tax liens valid and foreclosed on TP's property	No	IRS
<i>Sequoia Property and Equip., L.P. v. U.S.</i> , 498 F. App'x 747 (9th Cir. 2012)	Affirmed district court's order of judicial sale in government action to reduce to judgment federal income tax assessments and foreclose against TP	No	IRS
<i>Stewart Mechanical Enters., Inc., U.S. v.</i> , 109 A.F.T.R.2d (RIA) 2652 (W.D. Ky. 2012)	Federal tax liens valid and attached to TP's property; declined to address priority of lien holders	No	IRS

**Table 10: Relief from Joint and Several Liability Under IRC § 6015**

Case Citation	Issue(s)	<i>Pro Se</i>	Inter-venor	Decision
<i>Alvarado v. Comm'r</i> , T.C. Summ. Op. 2013-41	6015(b), (c), (f) (understatement)	Yes	Yes	TP
<i>Chaput v. Comm'r</i> , T.C. Summ. Op. 2012-69	6015(c) (understatement)	Yes	Yes	TP
<i>Cole v. Comm'r</i> , T.C. Summ. Op. 2013-34	6015(b), (f) (understatement)	Yes	No	IRS
<i>Cross v. Comm'r</i> , 499 F. App'x 857 (11th Cir. 2012), <i>aff'g in part and dismissing in part</i> T.C. Docket No. 9480-09 (Oct. 17, 2011)	6015 request condition precedent for intervention by joint filer	No	Yes	TP*
<i>Cutler v. Comm'r</i> , T.C. Memo. 2013-119	6015(f) (underpayment)	No	No	TP
<i>Deihl v. Comm'r</i> , T.C. Memo. 2012-176, <i>appeal docketed</i> , No. 12-74169 (9th Cir. Dec. 21, 2012)	6015(b), (c), (f) (understatement)	No	No	IRS
<i>Elman, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6993 (N.D. Ill. 2012)	District Court did not have jurisdiction to determine innocent spouse claim raised as a defense in a collection suit	No	No	IRS
<i>Gallego v. Comm'r</i> , T.C. Summ. Op. 2012-97, <i>reconsidering</i> T.C. Summ. Op. 2011-139	6015(f) (underpayment)	No	No	TP
<i>Galvan v. Comm'r</i> , T.C. Summ. Op. 2012-112	Dismissed for lack of jurisdiction; 6015(f) denial not invalidated by removal of two year rule	No	No	IRS
<i>Garavaglia v. Comm'r</i> , 111 A.F.T.R.2d (RIA) 1600 (6th Cir. 2013), <i>aff'g</i> T.C. Memo. 2011-228	6015(b), (f) (understatement)	No	No	IRS
<i>Haag v. Shulman</i> , 683 F.3d 26 (1st Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-87	6015(g) prior proceedings bar relief	No	No	IRS
<i>Haggerty v. Comm'r</i> , 505 F. App'x 335 (5th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-284	6015(f) (underpayment)	No	No	IRS
<i>Harrington v. Comm'r</i> , T.C. Memo. 2012-285	6015(c) (understatement)	Yes	Yes	TP*
<i>Henson v. Comm'r</i> , T.C. Memo. 2012-288	6015(f) (underpayment)	No	Yes	IRS
<i>Hudgins v. Comm'r</i> , T.C. Memo. 2012-260	6015(f) (underpayment)	No	No	IRS
<i>Jorgenson v. Comm'r</i> , T.C. Summ. Op. 2013-10	6015(f) (underpayment)	Yes	No	IRS
<i>Karam v. Comm'r</i> , 504 F. App'x 416 (6th Cir. 2012), <i>aff'g</i> T.C. Memo. 2011-230	6015(f) (underpayment)	No	No	IRS
<i>Marzullo v. Comm'r</i> , T.C. Memo. 2013-120	6015(b), (c), and (f) (understatement)	No	No	IRS
<i>Mui v. Comm'r</i> , T.C. Memo. 2013-83	6015 (c) (understatement)	No	No	TP
<i>O'Neil v. Comm'r</i> , T.C. Memo. 2012-339	6015(f) (underpayment)	No	Yes	IRS
<i>Popowski, U.S. v.</i> , 110 A.F.T.R.2d (RIA) 6997 (D.S.C. 2012)	District Court lacked jurisdiction to determine innocent spouse claim raised as a defense in a collection suit	No	No	IRS
<i>Reiff v. Comm'r</i> , T.C. Summ. Op. 2013-40	6015(b), (f) (understatement)	Yes	No	IRS
<i>Simmons Perrine Moyer Bergman, PLC v. Coleman</i> , 111 A.F.T.R.2d (RIA) 1237 (N.D. Iowa 2013)	District Court lacked jurisdiction to determine innocent spouse claim raised in an interpleader suit	No	No	IRS
<i>Smith v. U.S.</i> , 495 F. App'x 44 (Fed. Cir. 2012), <i>aff'g</i> 101 Fed. Cl. 474 (2011), cert. denied, 133 S. Ct. 1288 (2013)	6015(e) (understatement); because court lacked jurisdiction over refund claim, it lacked jurisdiction over innocent spouse defense	Yes	No	IRS



Table 10: Relief from Joint and Several Liability Under IRC § 6015

Case Citation	Issue(s)	<i>Pro Se</i>	Inter- venor	Deci- sion
<i>Stanwyck v. Comm’r</i> , T.C. Memo. 2012-180, <i>appeal docketed</i> , No. 12-73136 (9th Cir. Oct. 1, 2012)	6015(b), (c), (f) (understatement for 1997,1998 tax years), (underpayment for 1991 tax year)	Yes	Yes	IRS
<i>Tompkins v. Comm’r</i> , T.C. Memo. 2013-24	6015 (b) (understatement)	Yes	No	TP
<i>Tu Pham v. Comm’r</i> , T. C. Memo. 2012-171	6015(b), (c), (f) (understatement) Concession that two-year rule no longer applies did not entitle taxpayer to relief on the merits	No	No	IRS
<i>Williamson v. Comm’r</i> , T.C. Memo. 2013-78	6015(f) (underpayment)	No	No	IRS
<i>Wilson v. Comm’r</i> , 705 F.3d 980 (9th Cir. 2013), <i>aff’g</i> T.C. Memo. 2010-134	6015 (f) (underpayment)	No	No	TP
<i>Yosinski v. Comm’r</i> , T.C. Memo. 2012-195	6015(c), (f) (understatement, underpayment)	Yes	No	Split
<i>Young v. Comm’r</i> , T.C. Memo. 2012-255	6015(c) (understatement)	Yes	No	TP*

\*The IRS agreed that the TP was entitled to relief with respect to at least one tax year in issue; only the intervenor or other joint filer was opposed.

## Taxpayer Advocate Service Directory

### HEADQUARTERS

#### National Taxpayer Advocate

1111 Constitution Avenue NW  
Room 3031, TA  
Washington DC 20224  
Phone: 202-317-6100  
Fax: 855-810-2126

#### Deputy National Taxpayer Advocate

1111 Constitution Avenue NW  
Room 3039, TA  
Washington DC 20224  
Phone: 202-317-6100  
Fax: 855-810-2128

#### Executive Director, Systemic Advocacy

1111 Constitution Avenue, NW  
Room 3219, TA:SA  
Washington, DC 20224  
Phone: 202-317-4213  
Fax: 855-813-7410

#### Executive Director, Case Advocacy

1111 Constitution Avenue NW  
Room 3213, TA:CA  
Washington, DC 20224  
Phone: 202-927-0755  
Fax: 855-810-2129

#### Congressional Affairs Liaison

1111 Constitution Avenue, NW  
Room 3031, TA  
Washington DC 20224  
Phone: 202-317-3255 or  
202-317-3245  
Fax: 855-810-5886

### SYSTEMIC ADVOCACY DIRECTORS

#### Director, Advocacy Initiatives

1111 Constitution Avenue NW  
Room 3219, TA:SA:AI  
Washington, DC 20224  
Phone: 202-317-4205  
Fax: 855-813-7410

#### Director, Systemic Advocacy Systems

1111 Constitution Avenue NW  
Room 3219, TA:SA:SAS  
Washington, DC 20224  
Phone: 202-317-4205  
Fax: 855-813-7410

#### Director, Advocacy Implementation and Evaluation

1111 Constitution Avenue NW  
Room 3219, TA:SA:AI/E  
Washington, DC 20224  
Phone: 202-317-4205  
Fax: 855-813-7410

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310 Lowell St., Stop 244  
Andover, MA 01812  
Phone: 978-247-9207  
Fax: 855-836-2839

#### Atlanta

401 W. Peachtree St., NE  
Room 1970, Stop 101-R  
Atlanta, GA 30308  
Phone: 404-338-8710  
Fax: 855-822-1231

#### Cincinnati

312 Elm Street, Suite 2250  
Cincinnati, OH 45202  
Phone: 859-669-5556  
Fax: 855-824-6406

#### Dallas

4050 Alpha Road  
Room 924, MS 3000 NDAL  
Dallas, TX 75244  
Phone: 972-308-7019  
Fax: 855-829-1824

#### Kansas City

333 West Pershing Road  
MS #P-L 3300  
Kansas City, MO 64108  
Phone: 816-291-9080  
Fax: 855-833-6442

#### New York/International

290 Broadway, 14th Floor  
New York, NY 10007  
Phone: 212-298-2015  
Fax: 855-816-9809

#### Oakland

1301 Clay St., Suite 1030-N  
Oakland, CA 94612  
Phone: 510-637-2070  
Fax: 855-819-5021

#### Richmond

400 North 8th Street, Room 328  
Richmond, VA 23219  
Phone: 804-916-3510  
Fax: 855-821-0237

#### Seattle

915 Second Avenue  
Stop W-404  
Seattle, WA 98174  
Phone: 206-220-4356  
Fax: 855-829-5331

**CAMPUS OFFICES****Andover**

310 Lowell St., Stop 120  
Andover, MA 01810  
Phone: 978-474-5549  
Fax: 855-807-9700

**Atlanta**

4800 Buford Highway  
Stop 29-A  
Chamblee, GA 30341  
Phone: 770-936-4500  
Fax: 855-822-3420

**Austin**

3651 S. Interregional Highway  
Stop 1005 AUSC  
Austin, TX 78741  
Phone: 512-460-8300  
Fax: 855-204-5023

**Brookhaven**

1040 Waverly Ave., Stop 02  
Holtsville, NY 11742  
Phone: 631-654-6686  
Fax: 855-818-5701

**Cincinnati**

201 Rivercenter Blvd.  
Stop 11G  
Covington, KY 41011  
Phone: 859-669-5316  
Fax: 855-828-2723

**Fresno**

5045 E Butler  
Stop 1394  
Fresno, CA 93888  
Phone: 559-442-6400  
Fax: 855-820-7112

**Kansas City**

333 W. Pershing Road  
Stop 1005 S-2  
Kansas City, MO 64108  
Phone: 816-291-9000  
Fax: 855-836-2835

**Memphis**

5333 Getwell Road  
Stop 13  
Memphis, TN 38118  
Phone: 901-395-1900  
Fax: 855-828-2727

**Ogden**

1973 N. Rulon White Blvd.  
Stop 1005  
Ogden, UT 84404  
Phone: 801-620-7168  
Fax: 855-832-7126

**Philadelphia**

2970 Market St.  
Mail Stop 2-M20-300  
Philadelphia, PA 19104  
Phone: 267-941-2427  
Fax: 855-822-1226

## LOCAL OFFICES BY STATE AND LOCATION

**Alabama (Birmingham)**

801 Tom Martin Drive  
Room 151  
Birmingham, AL 35211  
Phone: 205-912-5631  
Fax: 855-822-2206

**Alaska (Anchorage )**

949 E. 36th Ave.  
Stop A-405  
Anchorage, AK 99508  
Phone: 907-271-6877  
Fax: 855-819-5022

**Arizona (Phoenix)**

4041 N. Central Ave.  
MS-1005 PHX  
Phoenix, AZ 85012  
Phone: 602-636-9500  
Fax: 855-829-5330

**Arkansas (Little Rock)**

700 W. Capitol Avenue  
MS 1005 LIT  
Little Rock, AR 72201  
Phone: 501-396-5978  
Fax: 855-829-5325

**California (Laguna Niguel)**

24000 Avila Road, Room 3361  
Laguna Niguel, CA 92677  
Phone: 949-389-4804  
Fax: 855-819-5026

**California (Los Angeles)**

300 N. Los Angeles St.  
Room 5109, Stop 6710  
Los Angeles, CA 90012  
Phone: 213-576-3140  
Fax: 855-820-5133

**California (Oakland)**

1301 Clay St., Suite 1540-S  
Oakland, CA 94612  
Phone: 510-637-2703  
Fax: 855-820-5137

**California (Sacramento)**

4330 Watt Ave., Stop SA5043  
Sacramento, CA 95821  
Phone: 916-974-5007  
Fax: 855-820-7110

**California (San Jose)**

(reports to Oakland LTA)  
55 S. Market St., Stop 0004  
San Jose, CA 95113  
Phone: 408-283-1500  
Fax: 855-820-7109

**Colorado (Denver)**

1999 Broadway  
MS 1005 DEN  
Denver, CO 80202  
Phone: 303-603-4600  
Fax: 855-829-3838

**Connecticut (Hartford)**

135 High St., Stop 219  
Hartford, CT 06103  
Phone: 860-756-4555  
Fax: 855-836-9629

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1352 Marrows Road, Suite 203  
Newark, DE 19711  
Phone: 302-286-1654  
Fax: 855-822-1225

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77 K Street, N.E.  
Suite 1500  
Washington, D.C. 20002  
Phone: 202-803-9800  
Fax: 855-810-2125

**Florida (Ft. Lauderdale)**

7850 SW 6th Court, Room 265  
Plantation, FL 33324  
Phone: 954-423-7677  
Fax: 855-822-2208

**Florida (Jacksonville)**

400 West Bay St.  
Room 535A, MS TAS  
Jacksonville, FL 32202  
Phone: 904-665-1000  
Fax: 855-822-3414

**Georgia (Atlanta)**

401 W. Peachtree Street  
Room 510, Stop 202-D  
Atlanta, GA 30308  
Phone: 404-338-8099  
Fax: 855-822-1232

**Hawaii (Honolulu)**

1099 Alakea St.  
Floor 22, MS H2200  
Honolulu, HI 96813  
Phone: 808-566-2950  
Fax: 855-819-5024

**Idaho (Boise)**

550 W. Fort St., M/S 1005  
Boise, ID 83724  
Phone: 208-363-8900  
Fax: 855-829-6039

**Illinois (Chicago)**

230 S. Dearborn St.  
Room 2820, Stop-1005 CHI  
Chicago, IL 60604  
Phone: 312-292-3800  
Fax: 855-833-6443

**Illinois (Springfield)**

3101 Constitution Drive  
Stop 1005 SPD  
Springfield, IL 62704  
Phone: 217-862-6382  
Fax: 855-836-2831

**Indiana (Indianapolis)**

575 N. Pennsylvania St.  
Stop TA771  
Indianapolis, IN 46204  
Phone: 317-685-7840  
Fax: 855-827-2637

**Iowa (Des Moines)**

210 Walnut St.  
Stop 1005 DSM  
Des Moines, IA 50309  
Phone: 515-564-6888  
Fax: 855-833-6445

**Kansas (Wichita)**

555 N. Woodlawn St., Bldg 4  
Stop 1005-WIC, Suite 112  
Wichita, KS 67208  
Phone: 316-651-2100  
Fax: 855-836-2834

**Kentucky (Louisville)**

600 Dr. Martin Luther King Jr. Place  
Room 325  
Louisville, KY 40202  
Phone: 502-582-6030  
Fax: 855-827-2640

**Louisiana (New Orleans)**

1555 Poydras St.  
Suite 220, Stop 2  
New Orleans, LA 70112  
Phone: 504-558-3003  
Fax: 855-822-3418

**Maine (Augusta)**

68 Sewall St., Room 313  
Augusta, ME 04330  
Phone: 207-622-8528  
Fax: 855-836-9623

**Maryland (Baltimore)**

31 Hopkins Plaza  
Room 900  
Baltimore, MD 21201  
Phone: 443-853-6000  
Fax: 855-821-0238

**Massachusetts (Boston)**

JFK Building  
15 New Sudbury St.  
Room 725  
Boston, MA 02203  
Phone: 617-316-2690  
Fax: 855-836-9625

**Michigan (Detroit)**

500 Woodward  
Stop 07, Suite 1000  
Detroit, MI 48226  
Phone: 313-628-3670  
Fax: 855-827-2634

**Minnesota (St. Paul)**

Wells Fargo Place  
30 East 7th Street  
Suite 817, Stop 1005 STP  
St. Paul, MN 55101  
Phone: 651-312-7999  
Fax: 855-833-8237

**Mississippi (Jackson)**

100 W. Capitol St., Stop 31  
Jackson, MS 39269  
Phone: 601-292-4800  
Fax: 855-822-2211

**Missouri (St. Louis)**

1222 Spruce St.  
Stop 1005 STL  
St. Louis, MO 63103  
Phone: 314-612-4610  
Fax: 855-833-8234

**Montana (Helena)**

10 West 15th Street  
Suite 2319  
Helena, MT 59626  
Phone: 406-444-8668  
Fax: 855-829-6045

**Nebraska (Omaha)**

1616 Capitol Ave.  
Suite 182, Mail Stop 1005  
Omaha, NE 68102  
Phone: 402-233-7272  
Fax: 855-833-8232

**Nevada (Las Vegas)**

110 City Parkway, Stop 1005  
Las Vegas, NV 89106  
Phone: 702-868-5179  
Fax: 855-820-5132

**New Hampshire (Portsmouth)**

Federal Office Building  
80 Daniel St.  
Portsmouth, NH 03801  
Phone: 603-433-0571  
Fax: 855-807-9698

**New Jersey (Springfield)**

955 S. Springfield Ave.  
3rd Floor  
Springfield, NJ 07081  
Phone: 973-921-4043  
Fax: 855-818-5695

**New Mexico (Albuquerque)**

5338 Montgomery Blvd. NE  
Stop 1005 ALB  
Albuquerque, NM 87109  
Phone: 505-837-5505  
Fax: 855-829-1825

**New York (Albany)**

11A Clinton Avenue  
Suite 354  
Albany, NY 12207  
Phone: 518-427-5413  
Fax: 855-818-4816

**New York (Brooklyn)**

2 Metro Tech Center  
100 Myrtle Ave, 7th floor  
Brooklyn, NY 11201  
Phone: 718-834-220  
Fax: 855-818-4818

**New York (Buffalo)**

130 South Elmwood Ave, Room 265  
Buffalo, NY 14202  
Phone: 716-961-5300  
Fax: 855-818-4821

**New York (Manhattan)**

290 Broadway, 5th Floor  
Manhattan, NY 10007  
Phone: 212-436-1011  
Fax: 855-818-4823

**North Carolina (Greensboro)**

Mail Stop 1  
4905 Koger Boulevard, Suite 102  
Greensboro, NC 27407  
Phone: 336-574-6119  
Fax: 855-821-0243

**North Dakota (Fargo)**

657 Second Avenue North  
Room 244, Stop 1005 FAR  
Fargo, ND 58102  
Phone: 701-237-8342  
Fax: 855-829-6043

**Ohio (Cincinnati)**

550 Main Street, Room 3530  
Cincinnati, OH 45202  
Phone: 513-263-3260  
Fax: 855-824-6407

**Ohio (Cleveland)**

1240 E. 9th St.  
Room 423  
Cleveland, OH 44199  
Phone: 216-522-7134  
Fax: 855-824-6409

**Oklahoma (Oklahoma City)**

55 N. Robinson Ave.  
Stop 1005 OKC  
Oklahoma City, OK 73102  
Phone: 405-297-4055  
Fax: 855-829-5327

**Oregon (Portland)**

Mail Stop O-405  
1220 SW 3rd Ave, Suite G004  
Portland, OR 97204  
Phone: 503-256-3591  
Fax: 855-832-7118

**Pennsylvania (Philadelphia)**

600 Arch St., Room 7426  
Philadelphia, PA 19106  
Phone: 215-861-1304  
Fax: 855-821-2123

**Pennsylvania (Pittsburgh)**

1000 Liberty Ave.  
Room 1400  
Pittsburgh, PA 15222  
Phone: 412-395-5987  
Fax: 855-821-2125

**Rhode Island (Providence)**

380 Westminster St., 4th floor  
Providence, RI 02903  
Phone: 401-528-1921  
Fax: 855-807-9696

**South Carolina (Columbia)**

1835 Assembly St.  
Room 466, MDP-03  
Columbia, SC 29201  
Phone: 803-253-3029  
Fax: 855-821-0241

**South Dakota (Aberdeen)**

115 4th Ave. SE  
Suite 413  
Aberdeen, SD 57401  
Phone: 605-377-1600  
Fax: 855-829-6038

**Tennessee (Nashville)**

801 Broadway, Stop 22  
Nashville, TN 37203  
Phone: 615-250-5000  
Fax: 855-828-2719

**Texas (Austin)**

300 East 9th Street  
Stop 1005-AUS  
Austin, TX 78701  
Phone: 512-499-5875  
Fax: 855-829-1827

**Texas (Dallas)**

1114 Commerce St.  
MC: 1005DAL  
Dallas, TX 75242  
Phone: 214-413-6500  
Fax: 855-829-1829

**Texas (Houston)**

1919 Smith St.  
MC 1005 HOU  
Houston, TX 77002  
Phone: 713-209-3660  
Fax: 855-829-3841

**Utah (Salt Lake City)**

50 S. 200 E.  
Stop 1005 SLC  
Salt Lake City, UT 84111  
Phone: 801-799-6958  
Fax: 855-832-7121

**Vermont (Burlington)**

128 Lakeside Ave, Ste 204  
Burlington, VT 05401  
Phone: 802-859-1052  
Fax: 855-836-9627

**Virginia (Richmond)**

400 North 8th Street  
Room 916, Box 25  
Richmond, VA 23219  
Phone: 804-916-3501  
Fax: 855-821-2127

**Washington (Seattle)**

915 Second Avenue  
Stop W-405  
Seattle, WA 98174  
Phone: 206-220-6037  
Fax: 855-832-7122

**West Virginia (Parkersburg)**

425 Juliana Street  
Room 2019  
Parkersburg, WV 26101  
Phone: 304-420-8695  
Fax: 855-828-2721

**Wisconsin (Milwaukee)**

211 W. Wisconsin Ave.  
Room 507, Stop 1005 MIL  
Milwaukee, WI 53203  
Phone: 414-231-2390  
Fax: 855-833-8231

**Wyoming (Cheyenne)**

5353 Yellowstone Road  
Cheyenne, WY 82009  
Phone: 307-633-0800  
Fax: 855-829-6071

**Puerto Rico (Guaynabo)**

City View Plaza II  
48 Carr 165, Suite 2000  
Guaynabo, PR 00968  
Phone: (Spanish) 787-522-8600  
Phone: (English) 787-522-8601  
Fax: 855-818-5697



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